App.F.IX-4

1924-5. File No G.F 232-24

(G.F.)

Previous References
G.F. 7-21-2, 4 to 6.
G.F. 4-22-91, 92, 107, 117, 118 & 119.
G.f. 7-23-150.
G.f. 179-23-122.
~~Later references~~
G.f. 179-23-369
G.f. 223-23-142.
G.f. 3-24-2
Later References
G.f. 23-25-93, 96, 103 & 121.
GENERAL AND REVENUE SECRETARIAT.
G.f. 23-25-97, 128.
~~G.f. 17-26-89, 87~~
G.f. 17-26-103, 111.
G.f. 3-29-102
G.f. 2-29-63/27
Serial Nos. Original
97-323-35 (182)
54-79-07 (1-4)

Reserve

Serial Nos. 168.

Part B for April 1926.

SUBJECT

~~Towards~~ proposals ~~for~~ Re Organisation ~~and~~ of ~~Request early sanction to it~~ the Comptroller Mint

Sheet 6. To The Comptroller to Govt

No. P.L. 3955 dated 18th Jan 26

152/F Sanctions the above

AP 28/4

G. R. S. III—1] 1924

GENERAL AND REVENUE SECRETARIAT.

(G. R.)

NOTES.

File No. 232-24

FILE HEADING.

Reorganisation of the Comptroller's office.

From The Comptroller

No. 1210/Es Dated 2nd 4-25 Received 4/4/25.

Diary No. 3711	Enclos.	Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Forwards proposals of Reorganisation and requests sanction thereto, which may be brought into force from 1st July 25.

NOTES AND ORDERS.

(1) The Question of the Reorganisation of the Comptroller's Office has formed the subject of correspondence since March 1923. The necessity for a reorganisation has been openly recognised by Govt — Please see Dewan's Minutes of 8.3.24 and

4/4/25

NOTES—First Sheet.

Serial No.

*D in GF 7-23

and 22.7.24. Since it was found difficult to procure the necessary additional funds to sanction the Revision, Permission to appoint an Asst. Comptr in lieu of a Supdt and to entertain additional Estt, the Cost whereof to be met by reappropriation, was given by way of tentative reliefs to cope with the heavy work entailed by the Reforms. (Vide Letter No

*R in GF 7-23

PC 1751/24 dy 1.8.24.) and the question of Revision was reserved for Consideration this year.

2. Now the Comptr has submitted his proposals and requests sanction to give effect to them from 1st June 1925.

The Salient features of his proposals, Constituting points for Consideration together may now be set forth & discussed.

3. The proposals may be broadly Classified under as 1) Strengthening the Gazetted Staff

(2). do the Subordinate Accounts Service by introducing time Scale of pay.

3) do- the Accountants Clerical & Other staffs

4) Allowances to Certain Members of the Staff

5) Consequential Changes Called for in the existing rules & powers of the Comptr

ontn. Sheet

G. (F. File No. W2 of 19 24 | General and Revenue Secretariat.

4) The Crazy-the Staff.

Serial No.

Under this (3) three proposals are made - a) Conversion of an Asst. Comptr's place to that of a Deputy Comptr

b) Conversion of a Suptdt's place to that of an Asst. Comptr

c) the alteration of the Dy Comptr's Grade of pay from the present Rs 600-40-800 to 500-35-850.

5) As regards (a) though it has to be conceded the fact been conceded that such a measure is desirable with a view to relieve the Comptr of a large share of routine work and enable him to concentrate on his supervisory functions, yet the opinion has been divided. In the Dewan's Minute of 8.3.24, the necessity has been admitted, while in his Minute of 22.7.24, he has been pleased to remark that this proposal "does not Command itself, especially as it does not result in extra Assistance."

*(b) But since the is now a Special Asstt Offrs on 650-50-700, and it is under Contemplation to further extend his services, this may perhaps be Converted into another Dy's place, at any rate till his Continuance, the Question of making the measure permanent being Considered afterwards, as in the meantime

*What is the authority for this Statement?
Nil
19/4/25
" " Sd. S.S.

General and Revenue Secretariat.

Cyf. File No. 232 of 19 24

Serial No.

some experience may be gained of this work under Reform Finance. Such a Course will help gaining the point without much extra Cost.

7) b). An additional Asst Comptr

The Comptr cites the following reasons in support of his proposal

i. A returning officer is necessary during absence of Officers on Casual Leave, Short Privilege Leave or on Tour duty.

ii. Delegation of powers to the Deptl Heads has not worked well

iii Public debt work has increased

iv. Maintenance of Deptal Codes has not been systematic.

For these reasons, he says, that an addl officer is necessary at least till the work created by Reforms settles itself. It is not proposed to fill up this Place now as there are 2 Assistant Comptrs + 3 probationers, but this Place is wanted on the permanent Cadre of the Scale framed accdg

8) This arrangement was sanctioned tentatively in letter No Fl 75/4 dt 18.11.24

× Q in Gen 7-23.

The Comptrs proposal may perhaps

NOTE—Contn. Sheet

Serial No.

The same scale of pay is given to both. When there is a Change in the Civil Line, the Railway Auth'ty also has to be given the Change scale, unless this appointment is specifically treated as independent. This point has to be cleared before disposing of this aspect of the Comptr's proposal. But I have made no Item in Bill.

11 The financial effect of this adjustments in the Gazetted Grade is a reduction of Rs 106, taking into account the removal of the Accounts Sections of Education & C.P.S from the Comptr's Office, & excluding the temporary Estt.

11 Strengthening of the Subordinate Accounts Service

Under this, the strength in the permanent Cadre has been reduced by 2 owing to the transfer of the Education & Elect. Sections.

13 The scale of pay now proposed is
(i) 1st Grade Supdts 170-10-250 & 2nd Grade
(ii) 120-8-160 as against

(1) the original proposal of the Comptr viz 19 Supdts on 125-10-225.

2 on 120
1 — 125
2 — 150
1 — 100-20 200

and the Dewan's modification in his Minute of 8.3.24 — viz

12 Steps on 140-8-220
13 —— 100-6-130

and the Constt's modified proposals, agreed to by Dewan, viz. 10 Steps on 160-8-240
12 — on 120-6-150.

Serial No. A

Vide proposition bel... at Wi G.S. 7-2...

14) The difference between the foregoing proposals of the Constt and his present one is an improvement on the rate of increment by Rs 2/- in both the grades, with the necessary Changes in the Maxima & the Minima. It is urged that this Change has been made so as to retain the present maximum of Rs 250. The 2 applts of probationary Steps on Rs 100/- have also been included in the total number of Steps & their pay raised to Rs 120-8-160. But they will be allowed to draw increments only after qualifying themselves.

The total period required for rising from Rs 20 to 250 is made to be about 37 years.

15) As to whether the scale now proposed (viz) 170-10-250 & 120-8-16... is to be entertained in supersession of the Scale already agreed to after deletion (viz) 160-8-240, 120-8-150, is for Govt, when the

Serial No.

as to Special Reasons warranting
the enhancement:

16) The financial effect of this
Arrangement, Combined with the
Changes in the Gazetted Rates, including the temporary Cost to 1930
an Annual extra Cost of Rs 1978
(Vide abstract flagged W in Red.)

17) III Transferring of the Accountants'
Clerical to the Staff.

The Accountants are proposed
to be Graded as 65-5-100 instead of
70-5-100 as per previous Proposal.
Clerks are given the Grade 30-3-60-
2½-65 instead of 30-5/2-65. On
the analogy of the Scale, it is proposed
to give them an Annual increment
of Rs 3/- for the 1st 10 years.

18) Temporary Posts of a Quasi-permanent
Nature have been included in the Permanent
Cadre & given the Scale of pay, while
for the period of short period, the Original
pay is retained.

19) For Reasons stated in the Appendix
A, 5 more Hands are added on
permanently. This is a permanent addition
in the Revision Proposals.

2 more Shroffs on 20-1-25 each are

Serial No.

proposed to be permanently added on for the present, the pay of the Sheriffs being fixed as already proposed at 25-1½-40.

2) The pay of the Senior Serkel is proposed to be 30-2½-55 instead of the previously proposed 30-3-45 & that of Junior 25-1½-40.

The pay of the 1st Grade Attender is raised by Rs 2 (23 to 25), 2nd Grade by 1/- (21 to 22) and 3rd Grade by Re 1 (~~20~~ 19 to 20).

The number of Attenders is raised by 1 for the Old Records, as the Comptr had already applied to Govt separately.

The temporary Attender on Rs 20 sanctioned for Public Debt Section has also been included in the permanent Scale.

21 Peons: The present scale of 5 permanent and 5 temporary peons has been converted into 5 permanent & 2 temporary, thus making 3 new permanent. Besides, the scale of revision which the Comptr had submitted in July 1924 & which had been rejected has now been adopted. It will be seen that the proposition statement now sent in this behalf is identical with the one sent in

10

General and Revenue Secretariat.

G & C File No. 232 of 19 24

Serial No.

2

Feby 1924. The self-same Statement was duly accepted by Govt, but an increase of Re 1/- to the Jamadars & each of the 2 Duffedars was sanctioned involving an extra Cost of Rs 36 per annum. In the present proposals a further extra Cost of Rs 228 per annum is proposed to be incurred. Both put together, total Rs 264 while that proposed in Feby 24 was Rs 372. In fine, the Contr has again put forward his very proposals which were Rejected by Govt once.

Nevertheless, it is perhaps a well deserved act of grace to give & extend the benefit of the general revision to the Menials also.

The Ref Extra Cost on account of the Accountants, Clerks, Shroffs, Peons & Menials is Rs 4068 per annum making deductions of Charges debitable to the Head.

IV Allowances.

23 A uniform Conveyance Allowance of Rs 10 is proposed to be given to the 6 Auditors, instead of the present Rs 10 to 3 & 7-8-0 to the other 3. Why the 7-8-0 is proposed

Z in G.F 179-23-1

M in G.F 179-23-9

NOTE—Contn. Sheet

Cl' File No. 11 232 of 19 .M | General and Revenue Secretariat.

Serial No.

to be raised to 10 is 20 stated, unless it be to take advantage of a General Revision.

A Duty allowance of Rs 25 p.m. and one of Rs 10 are proposed to the Senior & Junior Auditors respectively in view of the inconveniences of the Bhadravathi.

This is for Orders.

24/A Confidential allowance of Rs 15 to the Supdt. Cash Section and Rs 10 to the Personal Clerk to the Comptr.

The reasons adduced to the grant of these allowances would appear to be scarcely convincing. The maintenance of secrecy of the papers forms an integral part of an officer's duty and it is not clear how it can be considered apart, & much less, specially paid for, as if it were an additional duty.

25 In fact, no such allowance obtains in the Secret Confidential Branch. The Extra Cost on account of the proposed allowances is Rs 810 per annum.

26 (5) Change in Rules - Powers of the Comptr.

1. The rule, the Comptr proposes in regard to promotion to the grade of Comptr, does not

Page 4 - Concerning portion of para 26 of D.O.

Serial No.

Item referred to under I (c). The question or rejection of him will depend on his decision re the General Question of Pay Compn & Allowance in lieu of Pay.

2) The Committee proposes to make appointments in the Clerical Service on an initial pay not exceeding Rs. 57/-.

3) In the Accountants Grade, proposes to make all appts as stated in the Rules for, under the revised rates.

In view of tendency to decentralisation & reduction of numbers Calcutta & Correspondence etc. is perhaps desirable to sanction the following

4) Raising the period of Service required prior to appearing for the S.A.S Examn to 12 years, of which 5 years as an Accountant, in the case of non-graduates and 8 years (3 yrs Accountant), in case of graduates for the Accountants' Examination & 7 & 5 years respectively for non-grads & grads. At present the period required for S.A.S is 3 years – graduates & 7 years non-graduates for Accts Examn. 5 years Service or Rs 80 pay.

These proposals are for orders

Serial No.

2 The total extra Cost involved by this Proposal is Rs 11,144, but the real extra Cost after making deductions of Charges debitable to other heads is Rs 9046. What will be the set-off on account of saving under Leave allowance is not exactly known. The Comptr expects that there will be a saving of Rs 4000, but he has separately asked for a provision of Rs 5000 in the Budget Estimate 25-26 for Leave allowances. Taking 3 years' average, the Charge Cost on this account may be approximately pitched at Rs 9000. If the Comptr could restrict the expenditure to Rs 5000 he has asked for, there will be a saving of Rs 4000 as suggested by him.

So the final extra Cost will be Rs 5000. This was the amount which was permitted to when the proposals were sent up last time. Vide Govt's Memo No. G in GF 7-7 dt 7.7.24.

29 It may however be observed that this extra Cost remains at the present figure only by taking into account the decentralisation of studies and Edn & Elec. Depts, Leaving them more Money.

P. F. III–21

General and Revenue Secretariat.

3711

GSR File No. 932 of 19 24

Serial No.

The Proposals are submitted for Orders.
On this account a provision of Rs 5000 has been allowed to stand out the 1926 Budget.
3/4/25

32 Proposals from the Comptroller (from 1.9.25) for the continuance of the under mentioned orders of the appointment of a temporary Head Assistant Comptroller in place of [illegible] on Deputation have been submitted for orders.

Orders

NOTE—Contn. Sheet

Memo No. 428

REPLY

(To be written on this margin.)

DIARY NO. 5708

1924 – 1925

Section. G.F.

F. No. 232-24

Office of the Dewan of Mysore.

15

NOTE.

Dated....29th June.....*192* 5.

33 The question of the Re-organisation of the Comptroller's Office should be referred to the Finance and Taxation Committee without delay, with all material papers relating thereto.

(1)

To:-

The Financial Secretary to
Govt. with compliments.

34 Please put up the file
29.6.25

35 Sd/- with the relating files
invited herewith.
29/6

36 29/6

Secy)

37 The question of the re-organisation of the Comptroller's Office was raised as far back as March 1923. For over two years the problem has been under consideration and accordingly, there are several communications from the Comptroller to Government and from Government to him. The Comptroller's latest letter

EHU.

Serial No

letter dated 31st March 1925 does not explain the whole proposal as it assumes a knowledge of the previous communications on the subject. It is, therefore, difficult to select papers for being place before the Finance & Taxation Committee. To refer all the papers to the Committee would not give it a clear idea of all the factors which have necessitated the re-organisation of this office. In these circumstances, it is necessary to draw up a new Memorandum explaining all the causes which have contributed to increase the work of the Comptroller's Office and necessitated the replacing the present fixed rates by incremental rates of pay for clerks, accountants and superintendents. It is desirable to obtain from the Comptroller, a memorandum drawn up on these lines and refer it to the Finance & Taxation Committee. The proposal to request the Comptroller to send such a memorandum is submitted for approval.

D E W A N.)

30.6.25

5/6/25

Hon'ble Member and Chairman Finance & Taxation Committee

39 I agree with Hon'ble Member

30/6

40 Approved

30-6-25

41

42 Please write to Comptroller accordingly

3-7-25

NOTE—Contn. Sheet

D1

G.E.S. III-2}

WD 2119—GPB—10.000—4-25

File No. 2332 of 19 24

General and Revenue Secretariat.

Serial No.

Dft on the above lines to Committee for approval

Sd/ 25 June

To Comptroller

No H.83 dt: 4/7/25

Calls for the submission of a comprehensive memorandum for reference to the Committee Early

Sd. 6.7.25.

From the Comptroller

No E-S-17 dated 5th Aug 1925

Forwards the comprehensive memorandum of points required to be referred to the Finance Taxation Committee.

The

NOTE—Contn. Sheet

General and Revenue Secretariat.

G.R. File No. 2252/18 of 19 24

Serial No

46 The proposals contained in the memorandum are classified briefly as follows :—

(1) Gazetted Staff :-

(i) Proposal to increase the cadre of the Gazetted Staff by only one officer for the present by treating the temporarily additional Asst Comptr as a permanent addition to the Gazetted Staff on 250-25-450 (Rs.) .

2) The conversion of one of the Appointments of Assistant Comptrollers to that of a Deputy Comptroller with a view to relieve the Comptroller of the details of the office administration and allow him more time for questions of general importance & policy and for discharging his responsibilities under the Reforms. The scale of

~~Non-gazetted staff~~ :- The Dep'y Comptroller's place to be changed from 600-40-800 to 500-35-750 vide proposition statement

47 Non Gazetted Staff :- Reduction of the permanent strength by three : Surrendered 1 against the Appointment of Extra Asst Comptr.

97 7-1001-15
Telegraphy Subway
with D.O. 4977 dated 24

NOTE—Contn. Sheet

Serial No. 15.

- me transferred to the El: Depart X
for the newly formed financial Branch
- one do - Edn Department
for the newly formed financial dr X C

2) Making the Supdt of the S.L. Section
~~permanent~~ permanent.

48) Accountants and clerks:—
Net increase of the
permanent strength
by six in number
one hand for S.H. Try.
for maintaing treasurers
Cash book.
6 more hands for increased
work due to Reforms.
One hand on Rs 87 sanctioned
for audit of Iron works
to be ~~withdrawn~~ surrendered.
Converting 28 temporary
hands to permanent.

S.L. Section 11
Pensions 2
J.A. Section 1
S.B. " 3
Forest Accounts 2
Audit
Mysore Spl Dn Audit 1
Mysore city
Irrupt Fund 1
Universities Audit
Accounts staff employed K.R.S.

4) Shroffs:- permanent addition of
2 Shroffs on 20-1-25.
The pay of the 5 Shroffs & 2 Daily Shroffs in K.R.S.
being fixed at 25-1½-40.

5) Sellers: Proposal to fix the pay of the
Senior Seller at 30-2½-55
& Junior " 25-1½-40

NOTE—Contn. Sheet

Serial No

54 Attenders — to be increased by one for the old records.

The temporary Attenders — two S.L. Section also proposed to be made perma

Menials :- — three temporary peon are proposed to be made permanent. 2 for Deputy Asst. Comptr 1 for S.L. Section

55 Allowances:- — conveyance Allowances at a uniform rate of 10 Rs p.m. to each of the 6 Auditors -

An allowance of Rs 25 to the Senior audit[or] for audit of [illegible] in place of [illegible] hand on 87. Surrendered.

Confidential Allowances Rs 15 to the Superv & SL Section 10 p.c. to the Complrs

Total 120 p.m.

54 Progressive pay is suggested for all the grades of non gazetted staff instead of fixed pay

Supdt 1st grade 170-10-250
Accountants 120-8-160
65-5-100.

clerks : 30-3-60 2/3

NOTE—Contn. Sheet

Serial No.

Leaving out the Charges debitable to other Sources, the net extra cost of the Revision is ~~Rs~~ 5000 Rs:—.

Subordinate:- The proposals for strengthening the Local and outside staff of the Comptroller's office were recently ordered to be included in the memorandum. They do not appear to have been included in these proposals. May he be reminded about it?

86 A draft calling for an early submission of the Audit Inhal revision papers is put up for approval as ordered by the DE secy.

87 Issue noted 14/3/25 Issued vide page 98/N

87 The Compt has been requested to send a separate memorandum ~~as~~ as regards the ~~Local~~ Local & outside Audit Staff. It may be considered later on when received as a separate subject.

90 This has also been since received & separately submitted 14/3/25

88 It may now be considered whether the memorandum sent by the Compt is covering the proposals contained in this case may be placed on the hands of the members of the I & F Committee or whether it requires any modification.

Proposals for St. L. A staff. Issue received

14/3/25

7/Sep)

Serial No

9. Two memoranda have been sent by the Comptroller: the first relates to the reorganization of his office in general and the second is about the additional staff required for "outside Audit" work".

The gross additional cost involved by his proposals are as under:-

		Rs
According to Memorandum No.	I.	11,634
-do.-	II.	5,604
		17,238

Deduct.-

(1) Saving on acting allowances due to the adoption of time scale of pay.	4,000	
(2) Saving of remittance charges due to the employment of two additional shroffs proposed ..	540	
(3) Share of increased cost debitable to other Departments and Funds.	2,100	6,640
NET increased cost on account of the Comptroller's Office ..		Rs 10,598.

The additional expenditure authorised in the Council Resolution dated 8th April 1924 is Rs 5,000. The excess over this amount is due to the additional establishment proposed in the Memorandum No. II.

7. The two Memoranda furnish all the information likely to be required by the Finance Taxation Committee and copies thereof together wit

NOTE—Contn: Sheet

Serial No.

with copies of the Proposition Statements may therefore be supplied to the Members of the Committee. I do not think the Committee is in a position to express definite opinions on the details of the proposals. What the Committee may be expected to do is to express its opinion generally on the reorganization proposals and also indicate the total amount of additional expenditure which may be permitted in the circumstances explained by the Comptroller. Keeping in view the opinion of the Committee on these two points, Government will have to deal with the recommendations of the Comptroller.

DEWAN'S OFFICE,
Dated 20 AUG. 1925
Reg. No. 1615

DEWAN through First Member and Chariman, F.& T. Committee.

NOTE—Contn. Sheet

Extract from the proceedings of the meeting of the Finance and Taxation Committee.

---

1) On the 6th October 1925, all the members except Mr. B. L. Byanna were present and the reorganization of the Comptroller's Office was considered.

2. The proposals regarding the revision of the gazetted staff are two: (1) the appointment of a Deputy Comptroller in lieu of an Assistant Comptroller, and, (2) the continuance, as a permanent measure, of the temporary post of an Assistant Comptroller. All the members were in favour of the second proposal. As regards the first proposal, however, there was difference of opinion. Messrs B. Narasinga Rao and C. Narasimiah were for allowing the substitution of a Deputy Comptroller for an Assistant Comptroller but Messrs Md. Abbas Khan, G. Paramasiviah and D. S. Mallappa considered that there was no need for this arrangement.

3) As regards the other recommendation of the Comptroller, the opinion of the Committee was unanimous that they might be accepted except in respect of the Duty Allowance of Rs 15 proposed for the Superintendent of the Establishment Section which was considered unnecessary.

---

4) For information. Further action in regard to each case will be taken in due course. ** **

(Id.) M.N.K./10-9-25.

DEWAN.)

5) Draft order for consideration in Council may be put up.

(Id.) A.R.B./12-10-25.

Serial No

1-6 I have put up a draft.

The appointment of an additional Deputy Comptroller was not viewed with favour by three out of five members of the Finance & Taxation Committee who were present at the meeting held on th 6th October 1925. I have accordingly proposed in the draft that this arrangement may lie over for the present.

Consequence of the allowance to Commercial & Statistical Assistants is ready for (keeping bicycles a number rate of 7/8 is proposed in Appendix B to Suggested by Comptr.

1-7 The rates of pay proposed by the comptr. for Attenders and Menials are based upon those allowed in the General & Revenue Secretariat. The scale of pay of this Secretariat is not allowed in other headquarter offices. If a higher scale is allowed for the Comptroller's Office, it is likely that the other headquarter offices will ask for the same consideration. There is, however, one point in favour of the Comptroller's Office which may be noted. The number of menials of that office is 58 and no other headquarter office except the Secretariat has such a large number. This feature may justify a slightly better scale of pay in the case of the Comptroller's Office than that allowed in other headquarter offices other than the Secretariat. In the draft put up I have stated that there is no need to increase the pay of Attenders and Menials.

1-8 What the extra cost of the revision will be cannot be ascertained only after final orders are passed on the proposals. After it is known, it would be necessary to obtain the sanction of t

NOTE--Contn Sheet

Serial No.

the Legislative Council to an appropriation to cover it and a demand for a supplementary grant may be submitted to the Council at its next session.

(C) The proposals regarding the revision of the Outside Audit Staff may be dealt with separately: vide Dewan's ~~letter~~ note dated 31st August 1925.

DEWAN.)

(For Disposal at a Meeting)

No. C. 172
of 1925-6

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

(Clause X of the schedule)

Revision of establishment of the Comptroller's office.

CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

Chief Secretary to Government.

20th October 1925.

Extraordinary Member of Council.

First Member of Council.

Second Member of Council. Opinion recorded.

Extra Member of Council.

General and Revenue Secretariat

G.L. File No. 232 of 1925

[App. F. III—2

Serial No

116 Please write to Comptr for information regd

119 Mysh 24.10.25

110 GH 24.10.25

121 Submitted with a draft calling for the information

MSM 26.10

122 Secy CEH 26.10.25

To the Comptroller

No GL 2297 dated 27.10.25

4 requests him to kindly show the cost of the Accounts Department in the Mysore State Compares with that of the Govt of India and those of the Br Indian provinces and what the proportionate cost is Compared with the Revenues in Mysore and further calls for a Comparitive Statement of the Revenues & Expenditure of Mysore for the last 3 decades.

From the Comptr

No 59288. dated 7 Nov 1925

To this two Statements called for in previous Serial.

123 The Statement showing the cost of the Accounts Department in Mysore Compared with other Br Indian provinces is flagged A. The percentage in

D 1815 -

C 172

General and Revenue Secretariat

G. F. File No. 232 of 1924

[App. F. III—2

Serial No

No E 8652 d. 24-11-25
No 1786

The main features of the reorganisation are the substitution of progressive for fixed pay of appointments and a small increase in the number of hands. During the first year after the introduction of the reorganisation scheme, the officials who are all now drawing 'fixed' pay will continue to draw at the same rate, and it is only in the second year that the grant of increments will lead to a slight increase in the cost. As regards the maximum cost i.e. the cost calculated on the basis of the maximum pay of each progressive appointment, though such a calculation may give a theoretical result it will not correspond to actual set of conditions at any time owing to the fact that all officials will not at the same time be in receipt of the maximum pay of the progressive appointments in such a large establishment consisting of more than 300 hands.

J. Satyanarayan Chetty
Comptroller.
24-11-25

Chief Secy
With compts

Vide last para of the draft. Even the average costs is not stated - At least this information may be given.

Chief Secy
with compliments

25/11/25

NOTE—Contn. Sheet

Serial No

The exact extra cost can be calculated only after it is known which of the proposals will be accepted and which, not.

The position according to the draft proposals is as follows:-

		Rs
Net charge to the Comptroller's Office as shown in the Proposition Statement flagged D.		9,541.
Deduct:-		
(1) Difference in cost due to allowing only an Asst. Comptroller instead of a Deputy Comptroller as proposed	323	
(2) Reduction under Allowances.	30	
(3) Reduction under pay of Attenders.	18	
(4) Reduction under pay of menials.	19	
	390 p.m.	
per annum 390 x 12		4,680
Net		4,861.

As the result of the substitution of progressive rates of pay for the present fixed rate the Comptroller expects an annual saving of Rs 4,000 under Acting and Leave Allowances. If this saving is allowed, the net annual cost of the proposals will be Rs 4,861 - 4,000 = Rs 861.

The chief Secy
has comptd)

26.11.25

4921/26/11

2nd Member

I am unable to make out how there is to be any saving in Leave allowance & progressive Salary. If Donor - Lowcay

Note—Contn. Sheet

App. F. III—2]

C 17

WD 0569—GPB—40,000—31-7-25

G.P. File No. 232 of 192 4.

General and Revenue Secretariat

Serial No.

I wish Daily Telegraph Letter from London to Simla — but would be thankful if Chief Scout can succeed in getting the info required before Simla meets — Viz maximum wicket if all dead maximum pay

Lee
28/11/25

NOTE—Contn. Sheet

C172

Subject. - 5

Revision of establishment of the Comptroller's Office.

* * *

OPINION OF THE COUNCIL.

The Comptroller
to prepare a Statement
showing clearly the
expenditure under
each Division such
as Comptroller's Office
Supplies, Checks
&c &c showing
the increase under
each head calculated
according to Act 1897
the Hon. SR. and
the Clerk as regards
the pay of the Assistant
& the Principal as
for an ordinary Mr
Comptroller's place -
A clear with the
temporary hands to be
multi-permanent posts and
~~absorbed~~ under
Official hands to be given

By
10/6

General and Revenue Secretariat

F.F. File No. 232 of 1924

Serial No

To

The Comptroller - D.O. No 1338 & 3.12.25-

Requests him to send up a detailed note showing revised calculations in the light of the discussions before the Council and a note giving other information the Dewan wanted.

From

The Comptroller - D.O. no 697 E.S. & 7.12.25-

Encloses his statements showing (1) the increase in cost due to adoption of calculations prescribed in the Mysore Service Regulations (2) the temporary appointments proposed to be made permanent.

NOTE—Contn. Sheet

C. 172

C 172

G. R. S. 12]

Immediate & confd

General and Revenue Secretariat. G. F. File No. 232 of 1924

Serial No.

According to the revised calculations made by the Comptroller, if the average cost is calculated as per Art.78, M.S.R., it will involve a further expenditure of Rs.9,504. Or in other words the total extra cost will be Rs.9540 as per former calculation plus 9,504 as per further increase or a total amount of Rs.19,044. The new calculation takes the pay of one Assistant Comptroller at Rs.700 for calculating the present cost and another at Rs.500-50-600. If the rate of pay for these is taken at 250-25-450 as in the case of the other Assistant Comptrollers, there will be a further extra cost of Rs.6,356 per annum. There seems to be a mistake in calculating the pay of the clerks (vide statement attached). The Comptroller states that we should deduct the share of increase debitable to other departments and funds. This is purely a departmental matter as in any case the ultimate extra cost will not be affected and we cannot therefore leave it out of consideration in determining the exact increase of cost for the revised establishment. It will thus be seen that the Comptroller's proposals involve even after omitting the addition on account of a Dy.Comptr. ~~xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx~~ a sum of about Rs.17,000 per annum, according to the calcula-

E

NOTE—Contn. sheet.

GPS—73,000—17 12-15

G. R. S. 12]

General and Revenue Secretariat.

G. F. File No. 232 of 1914

Serial No.

tions made by him, while it amounts to Rs.34176 according to the calculations made here.

Proposals will be considered in Council at the next meeting with the above note

8/12/15

Dissertation

183 Put up with Compts

What is the mistake referred to at ? is not clear. It would be well to refer the Comr to Compts + have the mistake corrected.

9/12/15

9/12/15 Forwarded unofficially to the Compts for further verification & the Settlt Commr informed. The file may be returned Orn before the evening & this is one of the subjects for Finance Council meeting. The Dewan also enquired whether the Govt's sanction & concurrence & hence in view & delay in & would after Electrical Station Scheme had been considered & whether all possibilities & remarks had been investigated

B. 16

Pcl Sec to Govt

Ch Secy

9-12-15

P.T.O.

NOTE—Contn. sheet.

GPB—70,000—17-12-15

Serial No.

No. F.S.704 Dated 9th December 25

The average cost of the post on Rs 30-3-60-2½-65 is taken according to the note on page 27 of Mysore Service Regulations at Rs 47½, as the maximum is not to be reached in less than 12 years. As the average cost adopted in the original proposition statement, was Rs 48 the decease to be taken credit for amounts to ----------

Rs 195 (which is the total number of clerks) × (48-47½) = Rs 97½ or Rs 97 omitting fraction.

The transfer of hands to the Electrical and the Education Departments has been taken into account in working out the extra cost.

T. Satyaraj Chetty
Comptroller.

This calculation does not seem to be in accordance with the instructions issued to officials and others where increments are given half yearly or periods of less than a year
A
9/12/25

Calculation of the cost of the proposed revision of the COMPTROLLER'S OFFICE.

....

	As calculated by the Comptroller.				As calculated in the Secretariat.		
	Present cost.	As per 1st calculation.	Extra cost as per calculation under M.S.R.	Total cost.	Present cost.	Total cost of proposed revision with the reductions suggested by Finl.Secy.	REMARKS.
Gazetted Officers.	5,455	5,247	Nil.	5,247	5,135	5,207	
Superintendents.	~~3,045~~ 3,485*	3,760	/ 274	4,034	3,492	4,034	
Accountants ..	7,186	6,380	/ 622	7,002	7,200	7,004	
Clerks ..	8,121	9,611	- 97*	9,514	8,141	10,423	* Calculation does not seem to be correct
Allowances ..	52½	120	..	120	52½	90	
Shroffs ..	188	268	- 4	264	187	267	
Setters ..	105	120	- 3	117	105	116	
Attenders ..	323	360	..	360	323	342	
Gollars ..	52	52	..	52	52	52	
Menials ..	708	727	..	727	708	708	
Total ..	25,675½	26,645	/ 792	27,437	25,395	28,243	

Extra cost as per Comptroller's calculations per mensem .. Rs.1,762 or Rs.21,144 per annum.
,, calculations in the Sectt. do. .. " 2,848 or Rs.34,176 do.

minus 4044 in case second Dy. Comptr is not sanctioned, i.e. Rs 17,000 per annum

In the present cost of Gaz. Officers, as calculated in the Sectt., the existing sanctioned scale, i.e., 1 Comptr. on Rs.1000-100-1200, one Dy.Comptr. on Rs.600-40-800, 7 Asst.Comptrs. on 250-25-450 and 1 Tempy.Asst.Comptr. on Rs.250, is taken into account, whereas in the present cost as calculated by the Comptr., one special officer on Rs.700 and one Sen.Asst. Comr.on500-50-600 are taken into account against 2 Asst. Comptrs. on Rs.250-25-450.

D 2981

General and Revenue Secretariat

G.F. File No. 232

[App. F. III—2

of 1924

Serial No

H

H

A

Some Accountants and Clerks of the Comptroller's Office desired to personally represent to the Dewan their case in connection with the re-organization now under consideration and they were referred to me in the Dewan's order dated 14th December 1925. When they came to me, I told them that it would be well if they committed to paper what specifically their requests were. Representation dated 14th December 1925 contains their requests and these are as follows:-

(1) The minimum pay of a Clerk including the High Price Allowance merged in pay was hitherto Rs 35 and it is now proposed to be reduced to Rs 30.

(2) The maximum pay of a Clerk including the High Price Allowance was hitherto ~~kx~~ Rs 67 and it is now proposed to be reduced to Rs 60.

(3) The minimum pay of an Accountant including the High Price Allowance was hitherto Rs 67 and it is now proposed to be reduced to Rs 60.

(These reductions, they represent, deprives them the benefit of their High Price Allowance.)

(4) The Clerks and Accountants of the Comptroller's Office may be allowed the rates of pay given to the Second and First Division Clerks, in the recent re-organization, of the Secretariat.

As regards request No.(1), it may be stated that this reduction is a fact, but it will not adversely affect the existing incumbents, as the pay that they are now drawing, will not be reduced. The present incumbents will be started in the new appointment on a rate of pay not less than what they are now drawing and the new recruits as well as the existing men will, instead of

NOTE—Contn. Sheet

Serial No

DEWAN'S OFFICE
16 DEC. 1925
Reg. No. 4464

of having to wait for vacancies to occur, get increments year after year until they reach the maximum of Rs 65.

Requests Nos.(2) and (3) are the result of a misapprehension. Neither the maximum pay of a clerk nor the minimum pay of an Accountant, is proposed to be reduced to Rs 60. This was, no doubt, the rate suggested at the last meeting of the Council, but I understand from the Comptroller that as the calculation resulted in extra cost, he has retained the original rate of Rs 65.

As regards request No.(4), it may be stated that the maximum allowed to a Second Grade Clerk is Rs 80 and that to a first grade Clerk, Rs 130. Any raising of the pay of the Clerks and Accountants of the Comptroller's Office to these levels will involve very substantial addition to expenditure.

DEWAN.)

15/12/25

15-12-25

may be considered with the final scheme of holidays

17/12

The chief Secy (with compliments) 17-12-25

6) Subject. -

Revision of establishment of the Comptroller's Office.

.....

OPINION OF THE COUNCIL.

The proposals of the Comptr may be approved with the following modifications

Draftsmen
Chargehand of
draftsmen
5 subordinates.
Chargehand
2 Assistants in the
higher grade Chargehand
reduced from
Assistants 120-6-150 10 + 1 (temporary
Assistants 1st grade 65-10-250 7 + 1 (temporary)
Persons acting higher
may be in receipt
allowance
Clerks 30-3-60
Typists 65-5-100
Typists, Monthly allowance
Copy Typists Abolished
Office temporary staff
Persons employed on
temporary basis
Office allowance
Abolished in Comptroller's
office 250 Clerks temporary
Abolished

Serial No

From

The Comptroller — D.O. No. E.S. 720 & 14.12.25

Submits a revised proposition statement in regard to the revision of his office.

14/12/25

To Finlay

The Comptroller has sole Cashier

A the boy & the 2 Asst Comptrollers at Rs 700 & Rs 500-50-600 though the boy was promoted & the then incumbents. He has also Cashier the Cash & the

B clerks at 30-3-60-2½-65 which is a reallowance of the 30-½-60. The draft may be issued & such of the new

C recruits & such of the present Rs

193

A. This is not correct so far as the Cashier Rs 700 is concerned.

B. The Max.m of Rs 65 may be allowed as the present Max.m = Rs 67 and the clerks have submitted a representation to the Dewan that no retention may be made in the present Max.m.

C. Draft is attached. If all the new clerks — the draft as revised allows allows five in stead of Six, as asked for by Comptr — are disallowed there will be a further Saving of Rs 570 x 5 = 2850-

NOTE—Contn. Sheet

C 17

General and Revenue Secretariat | G.P. File No. 232 | [App. F. III—2 of 1924

Serial No

Draft a minute may be approved at the next meeting of Council

The only question for further decision is whether 5 hours should be made permanent as proposed by the Courts or again 6 as originally proposed. The Council on the last occasion were not in favour of making these hours permanent

Dear Mr Lamb 15/12/25

Maybe for the next

Yrs

Yrs Number

1st Number

Yrs

16/12

5568 16/12

16/12/25

NOTE—Contn. Sheet

Extract from the Proceedings of the 759th *Meeting of the Council of His Highness the Maharaja, held at Bangalore on the* 17th December 1925. *19*

109. Subject. - Clause x of the schedule.

Revision of establishment of the Comptroller's Office.

OPINION OF THE COUNCIL.

The proposals contained in the draft order may be approved. No additions should be made in the number of permanent clerks.

(Signed) A. R. BANERJI,

Dewan of Mysore.

"EXTRACT"

Chief Secretary to Government.

WD 1471—GPB—2,000—1-3-21

C 172

G. R. S. 12]

W-D 473—GPB—1,000—12-9-18

General and Revenue Secretariat.

G. F. File No. 232 of 1914

Subject.- Revision of establishment of the Comptroller's Office.

Extract from the Proceedings of the Council is put up.

Forwarded, with compliments, to the Financial Secretary to Government, under paragraph 9 * of the Government Order No. G. 17572-8 -G. M. 676-17-1, dated 22nd June 1918.

By Order,

Chief Secretary to Government.

19.12.27

with D-SW
I a clean copy of the
draft as revised in Council

Dewan 23/11/27

Draft orders sent

24.11

*9 (a) If the views expressed by the Financial Secretary in any case, whether original or un-officially referred, are not accepted by the Member of Government in charge, or by the Dewan and Members of Council, as the case may be, the file containing the discussions shall be sent to the Financial Secretary a second time, in order to enable him, in cases in which he considers that the orders proposed to be issued are opposed to financial rules of Government or to recognised financial principles or for other reasons of a financial nature, are open to objection, to record a respectful representation to that effect, which will be placed by the Dewan before His Highness the Maharaja for consideration.

(b) All cases sent to the Financial Secretary under this rule should be treated as immediate and returned to the Department concerned within three days of receipt.

Submitted to His Highness.

These papers relate to the proposals in regard to the re-organisation of the Comptroller's Office.

2. The Comptroller's proposals were first received by Government as far back as March 1923. The re-organization recommended by him involved an extra cost of Rs.12,000 per annum. I discussed the proposals minutely with the Financial Secretary and the Comptroller and instructed the Comptroller to revise the proposals so as to limit the extra cost to Rs.5,000. In August 1925, the Comptroller submitted revised proposals involving a net increased cost of Rs.5,000 according to the calculations made by him. The main feature of the re-organisation is the substitution of progressive scale for fixed pay of appointments.

3. These proposals were then, under my instructions, referred to the Finance and Taxation Committee. They considered the matter on 6th October 1925 and they have generally agreed to the revised proposals of the Comptroller except in regard to the appointment of an additional Deputy Comptroller.

4. The proposals were considered by the Council on 3rd and 10th December 1925, when certain reductions were suggested. The instructions of the Council were communicated to the Comptroller, who was asked to submit revised proposals. The revised proposals received from him on the 14th December 1925 were considered by the Council on the 17th December 1925, when they resolved as follows:-

> "The proposals contained in the draft order may be approved. No additions should be made in the number of permanent clerks."

5. According to the Comptroller's statement, the net increase on account of the Re-organization is Rs.9,789 per annum. He thinks that by the introduction of progressive salaries there will be a savings of Rs.4,000 per annum in acting allowances and he has therefore calculated the

net extra cost at Rs.5,789 only. This principle does not seem to be correct but we may assume that the entire cost of the revision may be reduced to a certain extent in this way though not by the amount mentioned by the Comptroller. Under the present scale, the Comptroller has taken into account a special officer on Rs.700 and a Senior Assistant Commissioner on Rs.500-50-600. These are not at present borne on the establishment of the Comptroller's Office. Taking the rates of pay for these officers at Rs.250-25-450 as in the case of the other Assistant Comptrollers, there will be a reduction of Rs.6,336 in the present cost and a corresponding increase in the extra cost involved in the proposed revision. Deducting the extra cost on account of 6 clerks and duty allowances to certain officials, amounting to Rs.3,390 per annum in all, which has been disallowed by the Council, the net extra cost on account of the revision as sanctioned in the proposed draft order would come to Rs.12,735 per annum roughly, but on the basis of the expenditure actually incurred until recently when a Special Officer on Rs.700 and a Senior Assistant Commissioner on Rs.500-50-600 were in the Comptroller's Office, the extra cost will be only Rs.6,399.

6. The re-organization is overdue. The original proposals of the Comptroller have been considerably modified. The introduction of the time scale is calculated to increase the efficiency of the officials by making them more contented and reduce the expenditure on account of leave allowances.

7. In the order sanctioning the re-organization the Comptroller has been requested to report the actual extra cost per month involved.

Attached 8. The proposals contained in the accompanying draft order may be graciously approved.

25 DEC 1925

Bangalore,
24th December 1925.

T.K. Cs

STATEMENT OF CASES SUBMITTED FOR THE ORDERS OF HIS HIGHNESS THE MAHARAJA DURING THE TOUR OUTSIDE THE STATE IN....DECEMBER..1925.....

Serial No.	Subject	Orders of His Highness	Order regarding submission of files (*vide* foot-note)
459	Re-organisation of the Comptroller's Office.		499. Sanctioned His Highness Mirza M. Ismail P. Secy Bombay 29.12.25. Secy 9 JAN

NOTE.—The letter a, b or c may kindly be inserted by the Private Secretary to His Highness in the last column to indicate whether
File may be submitted at once ... .a
File may be submitted after His Highness' return .. ...b
File may not be submitted at all c

General and Revenue Secretariat

C 172

Reorganisation of the Comptroller's Office –

(*)

31 All urgent or confidential files returned with His Highness' orders may in the absence of instructions or indications to the contrary, be ordinarily circulated to the Members of Council for perusal after the issue of orders

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circlated to the Members of Council at headquaters and then sent to the Secretariat coneerned for the issue of orders.

Circulated to Members of Council for perusal of His Highness' orders before /after issue of orders. (*Vide* Rules 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure.)

S Satyappa
Offg Chief Secretary to Government.

Through the Secretary to Government,

Financial Department. 4.1.25

6g / 4.1

FIRST MEMBER OF COUNCIL. 4.1.

SECOND MEMBER OF COUNCIL. 6/1/26

6013 4/1

EXTRA MEMBER OF COUNCIL.

Financial Secy, with Comptr.

NOTE - Contn. sheet.

Please put up an abstract of portion of file to accompany the papers for issue of passed draft order. 8.1 6/1.

Actg Secy Fin 7.1.26

Serial No

In abstract of the proposition statement as per draft order approved in council is put up. A

One point in this connection is submitted for orders i.e about the Local allowance of Rs 7 to be given to Shroffs. The order is silent about it and i.e. its inclusion in the abstract of the statement is for orders

Another point requiring orders is the date from which the order is to be given effect to

Subs by order B/1/26).

B
9/1

I think this is R R S local allce and it may therefore to stand. Please verify by enquiry of comptroller

A

The orders were passed on 29-12-25 and the word perm may be given effect to from 1-1-26 Draft added to -

668

Please issue after verifying point at A

12-1-26

B

To the Comptroller
no Je 3755 d 18.1.26
Sanction to revision of the Comptroller's office and request him to report the Extra Cost for inclusion in the Schedule of Rates

GS 19/1/26

NOTE—Contn. Sheet

2735/21

[App. F. III—½

General and Revenue Secretariat

92 File No. 202 of 1921

Serial No

From the Comptroller
No E.S. 847 dated 28-7-26.
Acknowledges receipt of the G.O. dated 18/20
Sanctioning the revision of the scales of pay of this office and states that as it may take some time before fixing the initial pay in the cases of several officials permission to draw the pay of the Office Establishment acc'g to old scale till final allocation is approved.
and also suggests that it would be well to fix the final allocation of this office after orders on the revised scales of the Civil Engineering Branches are finally sanctioned

Draft order permitting the drawing of pay according to the old scale is put up for approval. as per orders.
The comptroller proposes to fix the allocation of his office after the orders on the revised scales of the El. & Edn branches are passed with a view to give a chance to this office men now working in the El. & Edn branches either to Elect to stop in the new offices or to return to this office.
This question may be taken up after the draft put up is issued.

Submitted with draft
Issued
26/1/26

NOTE—Contn. Sheet

2735

WD 01264—GPB—40,000—17-12-25

General and Revenue Secretariat | File No | of 192

Serial No

There are two points for orders viz
(1) that pending allocation pay may be passed as per old scale
(2) That the allocation itself be fixed after orders re. revised scales of pay for the Edn. Educl. dept. come

There is no objn to no (1) and the Comptroller may be requested to expedite the allocation

Re (2) there appears to be no need to wait till the other reorganisation are sand. ~~[illegible]~~ Draft prepd

Bz
26/1

Jt Secy)

Home Dept
27.1.26
Bz

Sec

For further action please see Secy no 3897 R
22/4/26

918

G.F. 232-24-1.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 1210 ES

Bangalore, dated 31st March 1925

Memorandum, Appendix, Enc Propositions in duplicate.

4.4.25

3711

24 M 25

G.F. 232-24 1

From

T. SATYARAJ CHETTY, Esq., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore;
Bangalore.

To

Rajakaryaprasaktha
M. N. Krishna Rao Esq., B.A.,
Secretary to the Government of Mysore,
Financial Department, Bangalore.

Sir,

I have the honour to forward herewith, in duplicate, a Proposition Statement containing proposals for the Re-organisation of this office. I have attached a Memorandum explaining the necessity for the proposals and the main features and advantages thereof. The need for Reorganisation has already been recognised by Government and I have explained in the Memorandum how the net extra cost will come to about Rs 9,000/- without taking savings in acting and leave allowances into account.

2. I request very early sanction to the proposals so that the funds required may be included in the Budget Estimates for 1925-1926 and put up for the vote of the Legislative Council and that the initial pay of the Officers in the Time Scale may be fixed and the scale brought into force from 1st June 1925.

I have the honor to be,
Sir,
Your most obedient servant,

T. Satyaraj Chetty

Comptroller.

CV

M E M O R A N D U M.

The reorganization of the Comptroller's Office has been the subject of correspondence with Government for nearly two years. The necessity for revision has been long recognised, but the settlement of the question has had to be postponed in view of the practical difficulty in obtaining sanction to the requisite funds for the current year.

2. The effect of the constitutional reforms has been experienced for several months and the increase of work consequent thereon as well as that caused by the growth of the administrative and industrial activities of Government have left their impress on the office and rendered it imperative to augment the strength. The formation of an internal Audit Department in the Educational and the Electrical Departments recently sanctioned by Government and the transfer to those Departments of the monthly audit conducted by the Audit Department would, however, enable the few hands engaged on the work being released by a pro tanto reduction of the sanctioned scale. Subject to this set off, the office requires strengthening, chiefly of Accountants and Clerks.

3. As regards the Gazetted Staff, the necessity for the conversion of an Assistant Comptrollership to the post of a second Deputy Comptroller and of a Superintendent's place into that of an Assistant Comptroller has been explained at length in the Memorandum forwarded with this office No. 775/ES. dated 21st March 1923 and has been finally accepted by Government in Fl.754/G.F.7-23-150 dated 1st August 1924. The extra Assistant Comptroller was, however, sanctioned as a temporary measure and the change

of

of designation of the Special Account Officer as Deputy Comptroller did not commend itself to Government especially as it would result in no extra assistance. The continuance of the extra Assistant Comptroller as a permanent arrangement is required even after the transfer of the Education and C.P.S. Sections of the Office to the respective departments. These Sections form a part of the sectional charges entrusted to one Gazetted Officer and the relief afforded to him is thus insufficient to enable the extra temporary officer being dispensed with. On the other hand, it has been found that in a cadre of 10 Gazetted Officers, an average absence on casual and compensation leave of 15 days and short privilege leave of another 15 days, not to mention absences on other duty of officers holding regular charges has to be allowed for in respect of each officer and that as no acting arrangements can obviously be made during such absences, the scale has to provide for a separate relieving officer who could take the place of the absentees and prevent the Gazetted Officers' work from falling into arrears. The procedure adopted with the approval of Government as per Notification No. Fl.2576 dated 9th December 1922 of appointing Superintendents - sometimes Accountants officiating in the Subordinate Account Service - to discharge the work including the passing of bills and the issue of objection slips has been found to be very inconvenient and experience has shewn that it is not a desirable arrangement.

Again the Public Debt Administration of the State which as Government are aware has assumed magnifying proportions, is a distinct addition to the work of the Audit Department, and though Government recognised the need for a separate officer for this purpose in Financial Secretary's letter No.3982/G.F.78-21-6 dated 10th February 1922, financial

limitations

limitations debarred any addition. It is also within the knowledge of Government that the post Review of Audit and the maintenance of the departmental codes up to date and on the required standard could not hitherto be carried out systematically owing to the shortage of officers. Taking all these factors into account, there would perhaps be real need for another officer for a temporary period till the work created by the Reforms settles into working order and till it is deemed possible to slightly reallocate the work of an absent officer among his colleagues in office. It is not however proposed to press for this additional officer at present as there are 2 Assistant Commissioners and 3 Account Probationers attached for training and the relief needed can be secured by allotting to them a few small sections. At the same time, it has to be urged that it is imperative to have the extra temporary officer now sanctioned brought on permanently to the Gazetted Cadre; and the proposed scale has been framed accordingly. The examination allowance of Rs.50/- drawn by Mr. K. R. Krishnaswamy Iyengar, Assistant Comptroller, has been omitted from the proposed scale on the assumption that he will be transferred to the Electrical Department.

4. As regards the Second Deputy's place, Government have already agreed to its necessity and the post may therefore be included in the scale to be sanctioned. The pay of the posts may be on a time-scale 500-35-850 the maximum being reached in 10 years instead of as hitherto in five years. There is at present too wide a gap between the maximum pay of an Assistant Comptroller and the minimum of a Deputy and there is no sanctioned appointment corresponding to a Senior Assistant Commissioner in this Department. If the minimum is fixed at Rs.500/- the maximum at Rs.850/- and the period of rise at 10 years,

the

the continuity of the tenure of the appointment would be secured, the advancement of an officer would be more even and regular and the maximum would be slightly better and thus more attractive. In addition to these advantages, the average financial value of the post would be less and economy would be in keeping with efficiency. The new system of appointing non-civil service Accounts Probationers to this Department also requires that after 10 to 12 years of service as Assistant Comptrollers, they should be able to look forward to an appointment which does not compare unfavorably with that of a Senior Assistant Commissioner or a last grade Deputy Commissioner in the Revenue Department. For these reasons, the time-scale posts for Deputy Comptrollers provided in the Proposition Statement appear suitable and may be sanctioned. In this connection, it is desirable to lay down a rule that no one who has not reached the maximum pay of an Assistant Comptroller and who has not put in at least 12 years of service in the Account Department can be confirmed as a Deputy Comptroller and that Civil Servants who have reached the rank of Senior Assistants are not transferred to the Revenue line, as the scale of this office does not admit of such appointments and as it unnecessarily increases the cost of the Audit Office to treat them as Assistant Comptrollers, not to mention the disadvantage at which the Non-Civilian Assistant Comptrollers are placed thereby, caused by the uncertainty of their position in the Seniority List.

5. The scale of Superintendents is practically the same as that placed before Government in March 1924 except for a slight improvement in the rates of increment.

The pay of the First and Second Grades is proposed to be 170-10-250 and 120-8-160 instead of 160-8-240 and 120-6-150 as originally intended. This change has been made so as to retain the present maximum pay of Rs.250/-

and

and to afford the officials a somewhat better rate of increment. The strength has been reduced by two owing to the sanctioned transfer of the Education Section and the transfer of the Chief Accountant, Chief Electrical Engineer's Office to the Electrical Department.

In distributing Sectional charges according to the revised scale, the two appointments of Probationary Superintendents on Rs.100/- each have been included in the total nurber of Superintendents. The pay of these appointments is also proposed to be raised to the grade of Rs.120-8-160 as they will usually have to be placed in charge of lighter Sections. They will however be allowed to draw only the minimum pay of the post till they qualify themselves by passing Departmental Examinations.

6. For calculating the financial value of the several appointments, the latest formula for time-scales of pay suggested by the Actuary to the Government of India has been adopted in respect of all posts. (Vide Annexure I) The most important factor in the calculation of cost with reference to the Government of India formula is the total average period of service in the scale and this has been taken for the several appointments at the number of years shown against each in the margin. It will be seen that for an officer appointed on probation to reach the maximum pay of Rs.850/- as Deputy Comptroller the total period required is about 22 years and if there are vacancies at the time or shortly thereafter, the officer has a margin of 7 to 10 years within which he can aspire to reach the highest pay open to him in the Department. Similarly in the Non-Gazetted Service, including 6 years as Superintendent II Grade, the total period

Comptroller	Present & Proposed scales	6 years.
Deputy Comptroller	Present scale	do.
	proposed.	11 ,,
Assistant Comptroller		9 ,,
Superintendents I Grade	...	9 ,,
,, 2nd ,,	...	6 ,,
Accountants ...	...	8 ,,
Clerks ...	...	14 ,,
Setters and Shroffs.	...	25 ,,

period required for rising from Rs.30/- to Rs.250/ would be about 37 years. It may be reasonably taken that in the transition from grade to grade, at least 2 years would be saved either by early passing of Departmental Examinations or by promotion of Superintendents as Assistant Comptrollers or other causes. The scale accordingly provides for an increment being drawn by an average Non-Gazetted Officer every year of his service - even the longest of 35 years. In the case of Setters and Shroffs who cannot look forward to further promotion after reaching the maximum, the service has to be practically spent in those grades and the period of 25 years adopted in the calculation may therefore be considered reasonable.

7. Accountants and Clerks.- Regarding these establishments, reference is invited to para 10 of the Memorandum on the reorganization of this office forwarded to Government with this office No.775 dated 21st March 1923. The need for time scales of pay in the Audit Department has been emphasised by the introduction of progressive appointments in corresponding ranks of Public Works Department. Vide this office No.477/Es. dated 16th October 1923. In lieu of the grades originally proposed for Accountants and Clerks, two different grades have now been proposed viz., Rs.65-5-100 for Accountants and Rs.30-3-60-2½-65 for Clerks. For the Accountants, the rate of increment proposed is Rs.5/- the starting pay being however fixed at Rs.65/-. The original scale is otherwise intact. For clerks, a scale with an annual increment of Rs.3/- as in the Secretariat for the first 10 years with two additional annual increments of Rs.2½ each leading up to a maximum of Rs.65, has been preferred to the original scale of biennial increments. The general body

of

opinion among the men favours annual increments and the proposal may be sanctioned to secure a contented service. With a view to attract a better class of recruits for the Clerical Service and men with high educational qualifications, the Comptroller may be empowered to make appointments in the Clerical Service on an initial pay not exceeding Rs.51/-. Apprentices will start on Rs.30/ and will be put on Miscellaneous work and given suitable training in audit of simple bills, audit procedure etc. They will also be allowed one or two increments at the discretion of the Comptroller. Their further advancement will however depend upon passing the Accounts Higher Examination and showing an aptitude for the technical work of the Department. To avoid unnecessary correspondence with Government and reduce clerical labour, the Comptroller may also be empowered to make all appointments in the Accountants' grade up to and including Rs100. As regards the departmental examinations to be passed, experience suggests the desirability of raising the periods of service that should be put in by a clerk, to appear for the Accountants' Examination and by an Accountant for the Subordinate Account Service Examination. I would propose that 12 years total service of which 5 years should have been as an Accountant be prescribed as the minimum period required for a non-graduate to appear for S.A.S. and 8 years (including 3 years as Accountant) for a graduate and that the corresponding periods for the Accountants' Examination be fixed at 7 and 5 years for a non-graduate and graduate respectively.

8. All the reductions from the scale of this office ordered by Government as a measure of retrenchment have been effected from the scale and the present scale column in the Proposition Statement shows the actual scale as on 1st March 1925.

The

The following appointments sanctioned temporarily have also been omitted in the Proposition Statement as they are not likely to continue beyond the period of present sanction:-

Capital and Revenue Accounts till the end of March 1925.		1 Accountant	70
		1 Clerk	55
Distress do.	June 1925.	1 Accountant	77
		1 Clerk	55
For clearance of arrears in the Mysore Division.		1 Accountant	67
		1 Clerk	40

The reduction as regards the establishment to be transferred to the Education and Electrical Departments as a result of decentralisation of audit has been provisionally made in the grades corresponding to those held by men actually employed on this work in this office and also of the temporary establishment specifically sanctioned therefor. The marginally noted temporary establishments which are of a quasi-permanent nature and which have been temporarily sanctioned pending reorganization of the office, have been included in the Permanent Scale and in making these changes, 9 appointments of Accountants 2 on Rs.77, 1 on 70 and 6 on 67 are proposed to be included under Clerks. Annexure II. In respect of temporary establishments which are likely to continue for a number of years, time scales of pay have been introduced and in other cases where the establishment is sanctioned for a short period, the pay of posts sanctioned has been retained. In the case of Dam Construction Division, K.R.S., Government have already sanctioned the revision and 9 appointments on progressive rates of pay have been substituted in lieu of appointments on fixed pay. They have been shown accordingly in the present scale of the Proposition Statement.

State Loan	12
Audit of Forest Accounts.	2
,, University Accounts.	1
,, City Improvement and New Palace Division Accounts.	2
Pensions ...	2
K.R.S. (Upper and Lower Channels Divisions)	6
Savings Bank	3
Travelling allowance	1
	29

Statements. The reductions to be effected from the present scale in different grades are noted below as intimated to the Fin ncial Secretary in U.O. reply No.995/Es. dated 13th February 1925:-

Revised Grade.		Original Posts.		
1	120-6-150	1	-	150
2	70-5-100	1	-	77
5	30-5/2-65	1	-	67
		1	-	45
1	25-1½-40	2	-	40
		3	-	35
9		9		

9. It may be mentioned here that owing to the importance of classification and appropriation audit under the Reforms, it has been found necessary to redistribute the work of T.A.D. Sections and in lieu of Audit by Districts, audit by Major heads has been introduced with a view to ensure correct classification of charges and also to enforce proper check over Budget grants of several departments. In the redistribution, the present strength of sections is found insufficient to cope with the increased work. 5 clerks have accordingly been added to the scale for supplementing the strength of the Sections as detailed in the appended statement A and for reasons therein explained. The Gazetted Officers in charge of the respective sections have been consulted regarding the additional hands asked for and they consider that the addition of 5 hands is absolutely necessary to cope with the increased work. I may mention here that the Establishment required for Code Compilation has not been included in the present and proposed scale in the Proposition Statement as it is being dealt with separately (Vide this office letter No.1094/Es. dated 7th March 1925). I append for ready reference the proposed distribution (Statement B.) of Sectional charges among Gazetted Officers

and

and the allocation of Superintendents, Accountants and Clerks among the several Sections.

10. Setters, Shroffs, Attenders and Menials.

There are at present 5 shroffs in the State Huzur Treasury and it is found that they are not able to cope with the increased work in the Treasury. Temporary Shroffs paid from daily wages have had to be entertained almost continuously and it is found by experience that about 4 shroffs would be permanently required in addition to the present strength. As a result of the appointment of temporary shroffs, Government had to be approached recently for writing off a sum of Rs.88/- and odd due to the defects etc in the coins shroffed by these temporary men and the recovery could not be effected as some of them had already left service by the time the defects were noticed. To overcome this practical difficulty, I would recommend for the present an addition of two shroffs on 20-1-25 with corresponding savings under Remittance charges.

The pay of the other shroffs may be fixed at 25-1½-40 The pay of Senior Setter is proposed to be fixed at 30-2½-55 and those of Junior Setters remain at 25-1½-40. Similar posts in the Secretariat carry uniformly a higher grade pay of Rs.35-3-67.

The pay of Attenders has been slightly revised without much extra cost and the number is proposed to be raised by one to provide for an attender for the old Records, the necessity for which was explained to Government in this office letter No. 528/ES. dated 19th November 1924 and accepted by Government in Financial Secretary's letter No.Fl.308/G.F.10-24-53 dated 4th December 1924.
The temporary attender on Rs.20/- sanctioned for the Public Debt Section has been included under "Permanent" in the proposed scale as in the case of Accountants and Clerks.

The

The pay of menials is also proposed to be revised with a small extra cost without raising the number, though the need therefor is very keenly felt due to the increase in the number of Sections. The posts of 3 peons, 2 for temporary Assistant Comptroller and 1 for Public Debt Section have been proposed to be made permanent in the revised scale.

11. I consider that the above additions would be enough for the present. The revised scale, however, contains no provision for a leave reserve. The lumpsum grant of Rs.5,000/- would be necessary as usual to meet the cost of establishments required for periodical and seasonal pressure of work. The relief granted by Government in permitting the appointment of substitutes in leave vacancies of over 2 months duration is not found enough to meet the requirements of this office and the lumpsum grant has had to be drawn upon in cases of real necessity. The permission may therefore be extended to the appointment of substitutes in leave vacancies of one month and above in duration.

12. I may here briefly refer to the few allowances included in the proposition statement:-

(i) At present there are 6 Auditors drawing conveyance allowances viz., 3 Local Auditors at Rs.10/- each and 3 Auditors of the Industrial Audit Section getting Rs.7-8-0 per mensem. I propose that a uniform allowance of Rs.10/- may be fixed for all the auditors.

(ii) In lieu of an Accountant's appointment on Rs.87/- per mensem sanctioned for audit of accounts of Iron Works which is proposed to be abolished, I propose that the Senior and Junior Auditors may be granted duty allowances of Rs.25/- and Rs.10/, respectively. In view of the onerous nature of their duties, the technical and complicated character of the accounts, and the fact that they

have

have to spend about two to three weeks at Bhadravati, an unhealthy locality every month, it is considered necessary to give them these small local allowances.

(iii) I also propose that a confidential allowance of Rs.15/- per mensem to the Superintendent, Establishment Section and Rs.10/- to the Personal Clerk of the Comptroller may be sanctioned. The Superinten ent maintains the registers of "From" and "To" Confidential letters, the confidential reports of the members of the establishment and has generally to be entrusted with work in which official matters have to be safeguarded from publicity. The latter is a shorthand-typist and several papers which the Comptroller has to deal with personally have to pass through his hands. The former allowance will be given only when an Accountant is placed in charge of the Establishment Section.

13. The total extra cost involved by the revision is Rs.11,144 and the net extra cost after making deductions on account of charges debitable to other heads is Rs.9,046/-. It will be seen that taking the Gazetted and Subordinate Account Service together, the excess is only Rs.1,978 per annum. The increase has occurred mainly in the clerical service. The Accountants' and the clerical grades comprise all the appointments on Rs.100/- and below and in these days of economic stress stand in need of amelioration. That the cost is not heavy may be judged from the percentage of the total cost of the revised scale to the total expenditure budgetted for 1924-25 which compares favourably with that in most of the British Indian Provinces as brought out in Appendix C. I may here add that during 1923-24 the recoveries effected or to be effected as a result of audit amounted to about three-fourths of a lakh for all the Sections of the Office (Appendix D) and that a strengthened audit establishment

is

is not unlikely to pay its extra cost many times over.

14. The grant of personal allowances to some of the members of the establishment would be necessary for protecting from loss of emoluments the officials who have acted for long periods in higher grades. The principles on which initial pay and personal allowances should be fixed will form the subject of a separate reference after orders of Government are received on these proposals. One fact may however be brought prominently to the notice of Government. With the introduction of time scales of appointments, there will be considerable savings under acting and leave allowances. These allowances amounted to Rs.11,000/- in 1922-23 and Rs.9,000/- in 1923-24. The extra cost up to the end of February 1925 on this account has come up to Rs.5,000 even by restricting the grant of leave to cases of real necessity and on Medical grounds. It may be confidently anticipated that approximately Rs.4,000/- would be saved on acting and leave allowances.

15. I accordingly commend the proposals for favorable consideration.

T. Rangaraj Chetty
Comptroller.

1.2.24

Annexure I

$$\text{Average Pay} = \frac{a+b}{2} - \left\{\left[\left(\frac{1}{60} + \cdot 00006S\right)(r+1) - \frac{S}{60}\right]\right\}(b-a)$$

where a = the initial Pay of the Scale

S = the average total period of Service in the Scale.

b = the Pay attainable in the Scale at and just preceding the end of the average period of Service.

r = the Period of rising from 'a to b'

I. Comptroller (1000 - 100 - 1200)

In this case $a = 1{,}000$.
$b = 1200$
$r = 2$ years
$S = 6$ years.

Applying the above formula.

$$\text{average cost} = \frac{1000+1200}{2} - \left\{\left(\frac{1}{60} + \cdot 00006 \times 6\right)(2+1) - \frac{6}{60}\right\} 200$$

ie $1{,}100 - \left\{\frac{3}{60} + (\cdot 00006 \times 6 \times 3) - \frac{6}{60}\right\} 200$.

ie $1{,}100 - \left(\frac{3}{60} - \frac{6}{60} + \cdot 00108\right) 200$.

ie $1{,}100 + \left(\frac{3}{60} - \cdot 00108\right) 200$

ie $1{,}100 + (\cdot 05 - \cdot 00108)\, 200$

ie $1{,}100 + (200 \times \cdot 04892)$ ie $1{,}100 + 9.78$

1109.78

II Deputy Comptroller. (500 - 35 - 850) here $a = 500$, $b = 850$, $S = 11$ years, $r = 10$ years

average Pay =

$$\frac{500+350}{2} - \left\{\left(\frac{1}{60} + \cdot 00006 \times 11\right)(10+1) - \frac{11}{60}\right\} 350.$$

ie $675 - \left\{\frac{11}{60} + \cdot 00006 \times 11 \times 11 = \frac{11}{60}\right\} 350.$

ie $675 - \left\{\frac{11}{60} - \frac{11}{60} + 121 \times \cdot 00006\right\} 350$

ie $675 - 350\,(\cdot 00726)$

$675 - 2.541$ ie 672.45

III Assistant Comptroller 250 - 25 - 450

$a = 250$
$b = 450$
$S = 9$ years
$r = 8$ years.

$$\frac{250+450}{2} - \left\{\left(\frac{1}{60} + \cdot 00006 \times 9\right)(8+1) - \frac{9}{60}\right\} 200$$

$$350 - \left\{\frac{9}{60} - \frac{9}{60} + 9 \times 9 \times \cdot 00006\right\} 200$$

$350 - (200 \times 9 \times 9 \times \cdot 00006)$ ie $350 - \cdot 972$

349.02

Superintendent on (170-10-250)

In this case $a = 170$
$b = 250$
$s = 9$ years
$r = 8$ years

$$\frac{170+250}{2} - \left\{\left(\frac{1}{60} + .00006 \times 9\right)(8+1) - \frac{9}{60}\right\} 80$$

$$210 - \left\{\left(\frac{9}{60} + 9 \times 9 \times .00006 - \frac{9}{60}\right\} 80$$

ie $210 - \left\{\frac{9}{60} - \frac{9}{60} + 81 \times .00006\right\} 80.$

ie $210 - 80(.00486)$

$210 - .38[88] = 209.62$

Superintendent on 120-8-160.

In this case $a = 120$
$b = 160$
$s = 6$ years.
$r = 5$ years.

$$\frac{120+160}{2} - \left\{\left(\frac{1}{60} + .00006 \times 6\right)(5+1) - \frac{6}{60}\right\} 40$$

ie $140 - \left\{\left(\frac{1}{60} + .00036\right)6 - \frac{6}{60}\right\} 40$

ie $140 - \left\{\frac{6}{60} - \frac{6}{60} + .00216\right\} 40.$

$140 - 40(.00216)$, ie $140 - .0864$

139.9136 or 139.91

Accountant on 65-5-100

Here $a = 65$
$b = 100$
$s = 8$ years
$r = 7$ years

Average Pay $= \frac{65+100}{2} - \left\{\left(\frac{1}{60} + .00006 \times 8\right)(7+1) - \frac{8}{60}\right\} 30$

ie $82.5 - \left\{\frac{8}{60} - \frac{8}{60} + 8 \times 8 \times .00006\right\} 35$

ie $82.5 - 35(.00384)$

$82.5 - .1344$

ie $82.36.$

Clerks on 30-3-60-2½-65

In this case $a = 30$

$b = 65$

$S = 14$ years

$r = 12$ years

$$\text{average cost} = \frac{30+65}{2} - \left\{\left(\frac{1}{60} + .00006 \times 14\right)(12+1) - \frac{14}{60}\right\} 35$$

$$\text{ie } 47.5 - \left\{\frac{13}{60} - \frac{14}{60} + 14 \times 13 \times .00006\right\} 35$$

$$\text{ie } 47.5 + 35\left(\frac{1}{60} - .01092\right)$$

$$47.5 + 35(.01667 - .01092)$$

$$47.5 + 35(.00575) \text{ or } 47.5 + .20$$

$$47.7$$

Senior Setter on 30-2½-55

Here $a = 30$

$b = 55$

$S = 25$ years

$r = 10$ years.

$$\text{Average Pay} = \frac{30+55}{2} - \left\{\left(\frac{1}{60} + .00006 \times 25\right)(10+1) - \frac{25}{60}\right\} 25$$

$$\text{ie } 42.5 - \left\{\frac{11}{60} - \frac{25}{60} + .0165\right\} 25$$

$$\text{ie } 42.5 + 25\left(\frac{14}{60} - .0165\right)$$

$$42.5 + 25(.2333 - .0165)$$

$$42.5 + (25 \times .2168)$$

$$\text{ie } 42.5 + 5.4 \text{ or } 47.9$$

Sheriff or Senior Setter on 25-1½-40

$a = 25$

$b = 40$

$S = 25$ years

$r = 10$ years

$$\text{Average Pay} = \frac{25+40}{2} - \left\{\left(\frac{1}{60} + .00006 \times 25\right)(10+1) - \frac{25}{60}\right\} 15$$

$$32.5 - \left\{\frac{11}{60} - \frac{25}{60} + .0165\right\} 15$$

$$32.5 + 15\left(\frac{14}{60} - .0165\right)$$

$$32.5 + 15(.2333 - .0165)$$

$$32.5 + 3.25 \text{ or } 35.75$$

Junior Sheriff 20-1-25

$a = 20$

$b = 25$

$S = 6$

$r = 5$

$$\text{Average Pay} = \frac{20+25}{2} - \left\{\left(\frac{1}{60} + .00006 \times 6\right)(5+1) - \frac{6}{60}\right\} 5$$

$$22.5 - \left\{\frac{6}{60} - \frac{6}{60} + .00216\right\} 5$$

$$\text{ie } 22.5 - 5(.00216) \text{ or } 22.5 - .0108$$

$$\text{ie } 22.49$$

Annexure II

Statement explaining the difference in Numbers between the Present & Proposed Scales.

Superintendents.

	Permt	Temp	Total	
No in the Present Scale.	21	3	24	
Appointment of Supt s.n. transfd from Temporary to permanent	+1	-1		
Reductions from Scale on acc of decentralisation of audit of Education & Electric Depts —	-2		-2	
Number in the Proposed Scale.	20	2	22.	

Accountants.

	Permt	Temp	Total.	
No in the present Scale.	71	23	94	
Reductions on acc of decentralisation of Education Audit		-3	-3	
" C.P.S (including DHs)	-4	-	-4	
Appointment of Actt Trans works		-1	-1	
Transfd from Temporary to Permant.				
State Loan & pD sections -	+5	-5		
Audit of Forest Accounts	+2	-2		
- do - City Improvt & New Palaces.	+2	-2		
- do - University accounts	+1	-1		
- do - Pension Audit	+1	-1.		
Upper and Lower chung DHs Rks.	+2	-2		
	80	6	86	
Deduct Temporary accts on 2 and 3 1-7-52 to be made permanent included under clause	-9		-9	
	71	6	77	

P T.O.

Clerks.

	Permt	Temporary	Total.
Number in the Present Scale —	152	40	192
Deduct on age of Decentn of audit of - Education Dept	-7		-7
" C.P.S.	-3		-3
Transfd fm Temporary to permant -			
Upper and Lower Chanls Dvs	+4	-4	
State Loans Dpt —	+6	-6	
Savings Bank.	+3	-3	
Pensions.	+1	-1	
Travelling allowance.	+1	-1	
Additions.			
Transfrd fm the Accts Genl	+9		+9
Additional hands for increase of work	+5		+5
Number in the Proposed scale.	171	25	196

Shroffs.

No. in the Present scale -	5	1	6
Increase proposed for Stn Dy	+2	-	2
No. in the Proposed Scale	7	1	8

Attenders.

No in the Present scale -	15	1	16
Transfd fm Temporary to Permt			
Attendr for State Loans	+1	-1	
Additional Attendr for old Records —	+1		+1
No. in the Proposed scale	17	-	17

Menials.

No in the Present scale	54	5	59
Transfd fm Temporary to permt.			
Attr Peon for PO Section	+1	-1	
Peons for the additional Asst. Comptroller	+2	+2	
No. in the Proposed Scale	57	2	59

Messengers

APPENDIX - A

Statement showing the additional hands required to supplement the present strength of Sections.

Name of Section.	No. of hands required.	Remarks
State Loan	1	It is found that the present strength of the Section which consists of 15 hands cannot cope with the increase of work and that one hand is necessary to keep the work current.
Budget & Resource	1	For maintenance of Finance and Revenue accounts.
W.A.D.Misc. & Forest	1	For verification of Public Works balances and increase of work in the Forest Section.
State Huzur Treasury	1	For writing Treasurer's Cash Book and Record work.
Public Works & Forest Inspection.	1	There is at present 1 Superintendent assisting the Inspecting Officer. The scale sanctioned in 1918 provided for 2 hands, but it has not been possible to spare the second hand out of the sanctioned strength. One additional hand is therefore required.
	5	Out of 17 hands asked for by Sections only five permanent hands are proposed to be given at present.

J. Satyanarayana
Comptroller.

CV

Appendix B.

Statement showing the Revised distribution of work in sections.

Officers.	Sections.	Supdts. Per.	Supdts. Tem.	Accountants Per.	Accountants Tem.	Clerks Per.	Clerks Tem.	Shroffs Per.	Shroffs Tem.	Total Per.	Total Tem.
1. Comptroller	General Supervision Railway Spl. Section Insurance Office &c					1				1	
2. Deputy Comptroller	I. Treasury Miscellaneous.- Codes, General questions regarding Treasury, Local and District Funds, Mysore Service Regulations, Annual Inspection of Education & Military Offices &c			1		1				2	
	K. Kadur, Shimoga, Law & Justice, Police, Jails, Vaccination &c	1		3		5				9	
	T.A.D.(B).- Exchange Accounts, Military, Accountant General's Abstract, Agriculture, Sericulture, Veterinary Cooperative Society, Gardens &c, Chitaldrug & Kolar District Compilation of accounts	1		4		9				14	
	Travelling Allowance Section	1		1		6				8	
3. Assistant Comptroller	T.A.D.(A).- Mysore District, Excise, Income Tax, Mining, Stamps, Registration and Gl. Administration.	1		3		3				7	
	T.A.D.(C).- State Huzur Treasury, Bangalore, Hassan & Tumkur Districts & Land Revenue Bills, ~~Pensions~~	1		3		6				10	
	Pensions.-	1		1		9				11	
do	State Loans.- Securities, Trust Interest accounts, Personal Estate Accounts &c	1		5		9				15	
	Gazetted Audit.- Bills of all Gaz. Officers, Civil List, History of Services, Manual of appointments (excluding Revenue Survey Accounts)	1		3		1				5	
Do	Establishment Section & Railway Special Section										

	Returns due, Cash, Pay Section	1		1		3			7	
	Records Section.- Typing, Faircopying, Despatching Sections, Old Records	-		2		11			13	
	Multigraph & Library Sections.-	-		1		-			1	
	M.A.D. Loans and Advances, Bills, Remittances etc.	1		2		11			14	
	Budget and Resource Sections.-	1		3		11			15	
Do	Local and Outside Audit,- Inspection of Treasuries etc.	1		9		10	2		20	2
Deputy Comptroller	W.A.D.Miscellaneous.- General, P.W. & Commercial questions, Inspection Reports, Administration of Divisional establishment & Public Works Codes. Establishment bills of all P.W.Divisions ~~under~~ from Chief Engineer's Office, Capital & Revenue Accounts of Irrigation and Buildings, Finance and Revenue accounts, Divisional Transfers etc.	1		2		3			6	
	Bangalore, Tumkur Divisions (~~for~~ from W.A.D. II)	-		1		2			3	
	Forest & Revenue Survey Advances (Rev. Survey ~~for~~ from G.A.D)	1		2		3			6	
	W.A.D.I.- Krishnaraj Sagara, Special Water Supply Division, Hassan & Kadur, Mysore City Improvement Trust Board, Bhadra Anicut Range.	1		2		7			10	
Assistant Comptroller	I.A.D.- Audit of all Industrial concerns owned and subsidised by Government Iron Works, Saw Mills etc	3	1	4		8	1		9	2
	W.A.D.III. Shimoga, Mysore, Chitaldrug, Kolar, Water Supply, Inspector General of Police, Chief Commandant &c (Mysore Special Division) W.A.D.II)	1		2		8			11	
	Savings Bank & Provident Fund ...	-		2		9			11	
		19	1	57		132	3		208	4

Officers.	Sections.	Supdts.		Accountants		Clerks		Shroffs		Total		
		Per.	Tem.	Per.	Tem.	Per.	Tem.	Per.	Tem.	Per.	Tem.	
	52	19	1	57	-	132	3			208	4	
9. Assistant Comptroller	Inspection of Public Works, Electrical and Forest Divisions	1				1				2		
10. ~~In~~ Assistant Comptroller	In charge State Huzur Treasury and Ex officio Stamp Superintendent	-		2		15		7		24		
	Total - Central Office	20	1	59	-	148	3	7		234	4	
	D I V I S I O N S.											
	Dam Construction Division, K.R.S.		1		3		6		1		11	(1 for Camp)
	Lower Channels Division			1		2				3		
	Upper do			1		2				3		
	Special Land Acquisition Officer						1				1	
	Gauging Division, K.R.S.						1				1	
	Bhadra Anicut Range				1		1				2	
	Mysore Special Division, Mysore				1	1	2			1	3	
	Water Supply Division, Bangalore			1		4	1			5	1	
	Special Water Supply Construction Dn.			1		1	1			2	1	
	New Survey Division, Mysore				1		1				2	
	Bangalore Division			1		4	1			5	1	
	Mysore			1		2	1			3	1	
	Kolar			1		2	1			3	1	
	Chitaldrug			1		1	1			2	1	

Shimoga			1			1	1			2	1
Tumkur			1			1	1			2	1
Kadur			1			1	1			2	1
Hassan			1			1	1			2	1
Total Divisions	.. 1	12		6	23	22		1	35	30
Total Central Office	20	1	59		-	148	3	7	-	234	4
Total ...	20	2	71		6	171	25	7	1	269	34
Grand Total		22		77		196		8		303	

P. Satyanarayana
Comptroller.

Accepted.

APPENDIX - C

Statement showing the cost of the Audit Establishment, as compared with the British Indian Provinces.

Province.		Expenditure audited.	Cost of Audit Office.	Percentage
		(In thousands of rupees)		
Madras	1922-23	1,37,307	6,09	.44
Bombay	"	1,97,061	9,11	.46
Bengal	"	1,02,160	7,06	.69
United Provinces	"	1,31,629	5,79	.44
Punjab	"	87,386	5,29	.60
Burma	"	1,12,544	7,05	.63
Bihar & Orissa	"	45,337	3,63	.80
Central Provinces and Behar	"	51,639	2,74	.53
Assam	"	22,726	2,25	.99
Mysore	(1923-1924)	36,651	2,31	.63
do as per Revised Scale	...	38,785	2,21	.57

T. Satyanathaiyer
Comptroller.

CV

APPENDIX - D

Statement showing the amounts objected to for recovery, recoveries made during 1923-1924 and balance outstanding.

Sections.	Amounts objected to for recovery	Amounts recovered or waived.	Balance outstanding.	Remarks.
T.A.D.(A) -				
Registration	287- 2- 0	219-11- 2	67- 6-10	
Mysore Dist.	488-15- 5	228- 4- 1	260-11- 4	
Excise	1,041- 9- 9	617- 7- 9	424- 2- 0	
Police	1,227- 4- 0	761-13-10	465- 6- 2	
Shimoga	139-15- 8	94- 0- 1	45-15- 7	
Kadur	389- 3- 2	152-12- 8	236- 6- 6	
Medical	923-11-11	703-11- 8	220- 0- 3	
Education Section	453- 4- 6	324- 1- 7	129- 2-11	
T.A.D.(B)	1,051- 0- 0	575- 0- 0	476- 0- 0	
W.A.D. Misc.	3,529-12- 9	1,987-11-11	1,542- 0-10	
I.A.D.	10,391-15- 6	10,391-15- 6	-	
Travelling Allowance	31,108- 2- 5	8,580-14- 5	22,527- 4- 0	
W.A.D. I	938- 4- 2	938- 4- 2	-	
Pensions	760- 5- 3	494- 9- 4	265-11-11	
Distress	5,237-11- 7	1,830- 4- 0	3,407- 7- 7	
Forest	1,030- 3- 0	423- 4- 4	606-14- 8	
T.A.D.C.	1,101- 7- 0	935- 3- 5	166- 3- 7	
W.A.D. II	567-10- 7	567-10- 7	-	
State Loans	12,969- 3- 9	12,492- 3- 9	477- 0- 0	
W.A.D. III.	397-11- 8	39-12- 0	357-15- 8	
G.A.D. & Revenue Survey	5,848- 1- 2	5,702- 2-10	145-14- 4	
Total	79,882-11- 3	48,060-15- 1	31,821-12- 2	

Comptroller.

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	Present Scale						Reduction to be effected on account of the transfer of lands to the cadres of the Electrical and Education Departments					
	Permanent		Temporary		Total		Permanent		Temporary		Total	
	No.	Cost.	No.	Cost	No	Cost.	Number	Cost	Number	Cost	Number	Cost
Gazetted Officers	9	5,205	1	250	10	5455	–	–	–	–	–	–
Superintendents	21	3,325	3	435	24	3,760	2	275	–	–	2	275
Accountants	71	5,900	23	1,858	94	7,758	4	338	3	234	7	572
Clerks	152	6,723	40	1,828	192	8,551	10	430	–	–	10	430
Allowances		52½				52½						
Shroffs	5	145	1	43	6	188						
Setters (Multigraph)	3	105	–	–	3	105						
Attenders	15	303	1	20	16	323						
Collars	4	52			4	52						
Menials	54	653	5	55	59	708						
Total	334	22,463½	74	4489	408	26952½	16	1043	3	234	19	1277

Scale after reduction.						Proposed Scale						
Permanent.		Temporary		Total.		Permanent		Temporary		Total.		
No	Cost.	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost.	
9	5,205	1	250	10	5,455	10	5247	-	-	10	5,247	
19	3050	3	435	22	3485	20	3,430	2	330	22	3,760	* The present sanctioned Scale is 22 but it is proposed to reduce by 1 appointment of Asst x establishment which expires but has been sanctioned temporarily
67	5,562	20	1,624	87	7,186	71	5,822	6	558	77	6,380	-1
142	6,293	40	1,828	182	8,121	173	8,304	25	1307	198	9,611	+16
	52½				52½		120				120	
5	145	1	43	6	188	7	225	1	43	8	268	+2
3	105			3	105	3	120			3	120	
15	303	1	20	16	323	17	360			17	360	+1
4	52			4	52	4	52			4	52	
54	653	5	55	59	708	57	705	2	22	59	727	
318	21420½	71	4255	389	25675½	362	24385	36	2260	398	26,645	

or 3,08,106 Per annum.

Charges debitable to other head.

Nuzrai Funds	1,344	
Krishnarajasagara	8,362	
Civil works and Irrigation	34,449	47,659
Survey Division	1,584	
University	1,200	
Municipal Funds	720	

Net Rs. 2,60,447

or 3,19,740 Per annum (11,634

Charges debitable to other head.

Nuzrai Funds	1,560	
Krishnarajasagara	10,008	
Civil Works and Irrigation	34,608	49,752
Survey Division	1,872	
University	984	
Municipal Funds	720	

Net Rs. 26,9,988

Net increase. Rs 9541.

I Satyanarayana Chetty
Comptroller

Finance and Accounts Form 11

Vide Art. 57, C. A. C., Vol. I, and Rule 23, Part. I, Chapter II of the F

Finl. 200

STATEMENT OF PROPOSITION FOR

Name of Office to which the Propositi

Government orders sanctioning present Establishment		Nature of Charge									
		Present Scale						Proposed Scale			
				Pay			Average Cost			Pay	
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum		No.	Designation	Minimum	Rate of Increase	Maximum
									Gazetted Officers.			
		1	Comptroller	1000	100	1200	1110	1	Comptroller	1,000	100	1,200
		1	Deputy Comptroller	600	40	800	700	2	Deputy Comptrollers	500	35 (672)	850
		1	Special Account Officer				700	7	Assistant Comptrollers	250	25 (349)	450
		1	Assistant Comptroller (Senior Assistant Commissioner's Grade)	500	50	600	550					
		5	Assistant Comptrollers	250	25 (349)	450	1745					
			Duty allowance of 2 Civil Service Assistant Comptrollers at Rs 75/- each				150		Duty allowance to 2 Civil Service Assistant Comptrollers at Rs 75/- each			
			Do - of 2 Civil Service and 2 non-Civil Service Assistant Comptrollers at Rs 50/- each				200		Do - 2 non-Civil Service Assistant Comptrollers (Local Fund audit and Public Works Inspection Officers)			
			Conveyance allowance of the officer in charge of the Industrial and Commercial Audits				50		Do - of the Assistant Comptroller in charge of the State Huzur Treasury, who is also ex officio Superintendent of Stamps			
			Temporary						Conveyance allowance of the officer in charge of Industrial and Commercial audits at Rs 50/-			
		1	Temporary Assistant Comptroller on Rs 250/- against a corresponding reduction under First Grade Superintendents on Rs 250/-				250					
		10					5,455	10				

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ncial Rules circulated with G. O. No Fl 1150—1192, dated 7-2-1903)

(2)

EVISION OF ESTABLISHMENT

relates..... Comptroller's office .....

WD 718—GPB—5,000—8-10-21

Proposition						Grounds of Proposition	Comptroller's Report	Orders of Government		
Permanent		Temporary						Department concerned	Financial Department	
Increase per month	Decrease per month	Increase per month		Decrease per month				Remarks	Remarks	Orders
Amount	Amount	Period	Amount	Period	Amount					

10
14
43
50
100
50
50
47

* These are according to the Scale in force when the last proposals for re-organisation were submitted to Government, ie. in April 1925. According to those proposals, the appointment of Special Accounts officer is to be converted to a second Deputy Comptroller and no ~~certain~~ civilian officer of the grade of Senior Assistant Commissioner is to be employed as an Assistant Comptroller.

be followed by a reappropriation statement if the proposal involves additional expenditure.

Finance and Accounts Form 11

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part II Chapter II of the Finan

Finl. 200]

STATEMENT OF PROPOSITION FOR R

Name of Office to which the Proposition r

Government orders sanctioning present Establishment		Nature of Charge											
		Present Scale						Proposed Scale					
				Pay			Average Cost			Pay			Avera Cost
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum		No.	Designation	Minimum	Rate of Increase	Maximum	
									Superintendents				
		3*	Superintendents - 1st grade.	250			750	9	Superintendents 1st grade.	170	10 (210)	250	1,89
		3	Do — 2nd	200	"		600	11	Do — (2nd grade)	120	8 (140)	160	1,52
		3	Do — 3rd	175	"		525						
		4	Do — 4th	150	"		600						
		6	Do — 5th	125	"		750						
		2	Do — 6th	100	"		200						
		1	Superintendent	100	20	200	150						
		22					3,575	20					3,4
									Temporary				
		1	Superintendent	120	6	150	135	2	Superintendents 2nd grade.	120	8 (140)	160	28
		2	Do —			125	250		Local allowance -				5
			Local allowance.				50						
		3					435	2					33
		25					4,010						
							Deduct						
		1	Superintendent Converted to a Temporary Assistant Comptroller.				250						
		1	Superintendent to be transferred to the cadre of the Electrical Department on account of decentralisation of audit pertaining to that Department.				150						
		1	Do — Education Department 100-20-200				125						
		3					525						
		Net 22					3,485	22					3,76

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Finl. 200]

STATEMENT OF PROPOSITION FOR REVIS

Name of Office to which the Proposition relate

Government orders sanctioning present Establishment		Nature of Charge										
		Present Scale					Proposed Scale					
				Pay						Pay		
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost
							Accountants						
		11	Accountants 1st grade			100	1,100	71	Accountants	65	5 (82)	100	5,822
		9	Do — 2nd "			97	873						
		16	Do — 3rd "			87	1,392						
		14	Do — 4th "			77	1,078						
		18	Do — 5th "			67	1,206						
		2	Do —	75	5 (87)	100	174						
		1	Do —	65	5	90	77						
		71					5,900	71					5,822
				Temporary									
		1	Accountant			100	100	6	Accountants	65	5	100	492
		2	Do —	70	5	100	170		Local allowance				66
		2	Do —			97	194						
		5	Do —			87	435						
		3	Do —			77	231						
		2	Do —			70	140						
		7	Do —			67	469						
		1	Do —			60	60						
			Local allowance				59						
		23					1,858	6					558
		Total 94					7,758	77					6,380
			Deduct. The following 4 to be transferred to the cadre of the										

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STATEMENT OF PROPOSITION FOR REVISION

Name of Office to which the Proposition relates .....

Government orders sanctioning present Establishment		Nature of Charge												Perm
		Present Scale						Proposed Scale						
				Pay						Pay				Increase per month
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	Amount
	87	94					7758	77					6380	
			Electrical Department on account of decentralisation of audit pertaining to that Department											
		2	Accountants	75	5	100	174							
		1	Do —	65	5	90	77							
		1	Do —			87	87							
			Do — Education Department											
		1	Accountant			87	87							
		1	Do —			77	77							
		1	Do —			70	70							
		7 Net 87					572							
							7,186	77					6,380	
			Clerks											
			Permanent											
		10	Clerks 1st grade				670	67	173 Clerks					
		9	Do — 2nd "				558	62						
		15	Do — 3rd "				825	55						
		17	Do — 4th "				850	50						
		24	Do — 5th "				1,080	45						
		27	Do — 6th "				1,080	40						
		32	Do — 7th "				1,120	35						
		8	Do — 8th "				240	30						
		10	apprentices				300	30						
		152					6,723	173					8304	

Permanent 30-3-60-2½-65 8,304 (48)

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Finance and Accounts Form 11

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter II of the Financial Rules circ

Finl. 200]

STATEMENT OF PROPOSITION FOR REVISION

Name of Office to which the Proposition relates .....

Government orders sanctioning present Establishment		Nature of Charge												Perma
		Present Scale						Proposed Scale						Increase per month
No.	Date	No.	Designation	Pay: Minimum	Pay: Rate of Increase	Pay: Maximum	Average Cost	No.	Designation	Pay: Minimum	Pay: Rate of Increase	Pay: Maximum	Average Cost	Amount
	87.	152					6723	173					8304	
			Temporary.							Temporary.				
		5	Clerks.	30	5/2 (47)	65	235	22	Clerks.	30-3-60-2½-65 (48)			1056.	
		3	Do —			60	180	2	Do —			60	120.	
		7	Do —			55	385	1	Do —			30	30.	
		2	Do —			50	100		Local allowance.				86.	
		6	Do —			45	270		Allowance to a Clerk for maintaining accounts relating to the Stores Purchase Committee.				15	
		4	Do —			40	160							
		3	Do —			35	105							
		9	Do —			30	270							
		1	Do —			25	25							
			Local allowance -				83							
			Allowance to a Clerk for maintaining accounts relating to the Stores Purchase Committee				15							
		40					1,828	25					1,307	
		Total 192					8,551	198					9,611	
			Deduct											
			The following 3. to be transferred to the cadre of the Electrical Department on account of decentralisation of audit pertaining to that department.											
		1	Clerk			45	45.							
		2	Do —			40	80							
			" — Education Department.											
		3	Clerks			50	150							
		1	Do —			45	45							
		2	Do —			40	80							
		1	Do —			30	30							
		10					430	198					9,611	
		Net 182					8,121							

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STATEMENT OF PROPOSITION FOR REVISION

Name of Office to which the Proposition relates .....

Government orders sanctioning present Establishment		Nature of Charge												Perm
		Present Scale						Proposed Scale						
				Pay						Pay				Increase per month
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	Amount
									Allowances					
			Conveyance allowance to 3 Commercial auditors at Rs 7-8-0 each per mensem				22½		Conveyance allowance to 3 Commercial Auditors and 3 "outside" Auditors at Rs 10/- per mensem				60	
			Allowance to 3 "outside" Auditors at Rs 10/- each per mensem				30		Duty ~~Duty~~ allowance to Commercial Auditor, Iron Works				25	
									Do — Assistant Auditor, Iron Works				10	
									Duty allowance to the Superintendent, Establishment Section				15	
									Duty allowance to the Comptroller's Personal Clerk.				10	
							52½						120	
			Sheriffs											
			Permanent.											
		1	Sheriff 1st grade				35	35	5 Sheriffs	25	1½	40	180	
		2	Sheriffs 2nd "				30	60	2 Do —	20	1	25	45	
		2	Do — 3rd "				25	50						
		5						145	7				225	
			Temporary							Temporary				
		1	Sheriff	25	1½	40	36	1	Sheriff	25	1½	40	36	
			Local allowance.				7		Local allowance.				7	
		1					43	1					43	
		Total 6					188	8					268	

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STATEMENT OF PROPOSITION FOR REVISION

Name of Office to which the Proposition relates.. ....

Government orders sanctioning present Establishment		Nature of Charge														Perm
		Present Scale						Proposed Scale								
				Pay			Average Cost			Pay				Average Cost	Increase per month	
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum		No.	Designation	Minimum	Rate of Increase	Maximum			Amount	
								Setters (Multigraph Section).								
				Permanent.									Permanent			
		3	Setters	-		35	105	1	Senior Setter	30	2½	55		48		
								2	Setters	25	1½	40		72		
		3					105	3						120		
								Attenders								
				Permanent.									Permanent.			
		2	Attenders 1st grade.			23	46	2	Attenders 1st grade.			25		50		
		4	Do — 2nd "			21	84	5	Do — 2nd "			22		110		
		6	Do — 3rd "			19	114	10	Do — 3rd "			20		200		
		1	Binder.			20	20									
		1	Machine Ruler (Multigraph)			20	20									
		1	Attender do.			19	19									
		15					303	17						360		
				Temporary.												
		1	Attender			20	20									
		16					323	17						360		

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STATEMENT OF PROPOSITION FOR REVISION

Name of Office to which the Proposition relates .....

Government orders sanctioning present Establishment		Nature of Charge												Perm
		Present Scale						Proposed Scale						
				Pay						Pay				Increase per month
No.	Date	No.	Designation	Minimum	Rate of Increase	Maxi-mum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maxi-mum	Average Cost	Amount
								— Menial Establishment —						
			Permanent						Gollars (Permanent)					
		1	Head Gollar.			15	15	1	Head Gollar.			15	15	
		1	Gollar.			13	13	1	Gollar.			13	13	
		2	Gollars.			12	24	2	Gollars.			12	24	
		4					52	4					52	
									Menials					
			Permanent.						Permanent					
		1	Jamadar			18	18	1	Jamadar			23	23	
			Personal allowance				3							
		2	Duffedars.			16	32	2	Duffedars			20 / 18	38.	
			Personal allowances.				2							
		10	Peons - 1st grade.			13	130	2	Peons - 1st grade			15	30	
			Personal allowances				3	4	Do - 2nd "			14	56	
		9	Peons - 2nd grade.			12	108	5	Do - 3rd "			13	65	
		27	Do - 3rd "			11	297	14	Do - 4th "			12	168	
		1	Watchman			11	11	24	Do - 5th "			11	264	
		3	Sweepers.			11	33	1	Watchman			11	11	
		1	Cleaner for Multigraph Section			11	11	3	Sweepers.			11	33	
			Cycle allowance to 2 Peons at Rs 2/- each.				4	1	Cleaner for Multigraph Section			13	13	
									Cycle allowance to 2 Peons at Rs 2/- each				4	
		54					653	57					705	
			Temporary						Temporary					
		5	Peons.			11	55	2	Peons.			11	22	
		Total 59					708	59					727	

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STATEMENT OF PROPOSITION FO...

Name of Office to which the Proposit...

Government orders sanctioning present Establishment		Nature of Charge									
		Present Scale					Average Cost	Proposed Scale			
		No.	Designation	Pay				No.	Designation	Pay		
No.	Date			Minimum	Rate of Increase	Maximum				Minimum	Rate of Increase	Maximum
									Abstract			
		10	Gazetted Officers				5,455	10	Gazetted Officers			
		22	Superintendents				3,485	22	Superintendents			
		87	Accountants				7,186	77	Accountants			
		182	Clerks				8,121	198	Clerks			
			Conveyance allowance ...				52½		Conveyance allowance ...			
		6	Shroffs				188	8	Shroffs			
		3	Setters (Multigraph)				105	3	Setters (Multigraph)			
		16	Attenders				323	17	Attenders			
		4	Godowns				52	4	Godowns			
		59	Menials				708	59	Menials			
		389					25,675½	398				

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STATEMENT OF PROPOSITION FOR RE

Name of Office to which the Proposition re

Government orders sanctioning present Establishment		Nature of Charge											
		Present Scale						Proposed Scale					
				Pay			Average Cost			Pay			Average Cost
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum		No.	Designation	Minimum	Rate of Increase	Maximum	
							Gazetted Officers						
2.4613-55	26/8/18	1	Comptroller	1,000	100	1200	1109 78/100	1	Comptroller	1000	100	1200	110
92-17-3		1	Deputy Compr	600	40	800	699 56/100	2	Deputy Comptrollers	500 (672-45)	35	850	134
691-504	5/5/18	1	Special Accounts Officer			700	700						
113-17-2		6	Asstt. Comptrollers	250	25 (349-02)	450	2096 2/3	7	Assistant Comptrollers	250	25 (349-02)	450	24
84/887-23-150	8/8/24	1	Temporary Asstt. Comptroller			250	250						
			Duty allowance to 2 Civil Service Asstt. Comptrollers at 75				150		Duty allowance to 2 Civil Service Asstt Comptrollers at 75/-				15
			Do — 2 non-Civil and 2 Civil Service at 50				200		Do — 2 non-Civil at 50				
			Conveyance allowance to Asstt. Comptr. 2 AD				50		Conveyance allowance to Asstt. Comptroller, 2 AD				
			Examination allowance to Mr K. Krishnaswami Iyengar				50	1	Asstt. Comptr. under training	250	25 +DA 50	450	3
157-807 CB 210-23-1	29/9/24	1	Asstt. Comptr. under training	250	25 Plus DA 50	450	399 1/50						
		11					5702 48/100	11					
							Superintendents						
92428-30 92.27-18-9	12/2/19	2	Superintendents 1st grade			250	500	9	Superintendents 1st grade	170 (209-62)	10	250	188
		3	Do — 2nd "			200	600						
		3	Do — 3rd "			175	525						
		4	Do — 4th "			150	600	11	Superintendents 2nd grade	120 (139-91)	8	160	15
		6	Do — 5th "			125	750						
		2	Do — 6th "			100	200						
		1	Head Acctt. C.E.'s office	100	20	200	149 28/100						
		21					3324 28/100	20					
		32					9027 26/100	31					90

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STATEMENT OF PROPOSITION FOR R

Name of Office to which the Proposition re

Government orders sanctioning present Establishment		Nature of Charge										
		Present Scale						Proposed Scale				
				Pay			Average Cost			Pay			Average Cost
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum		No.	Designation	Minimum	Rate of Increase	Maximum	
		32					9027 26/100	31					28 43/100
							Accountants						
Je 1602 / 8925-17-25	21 9/18	11	Accountants	1st Grade		100	1100	71	Accountants.	65	5 (82.36)	100	47 5/10
		9	Do —	2nd "		97	873						
1515-16 / Mug. 158-8-2	14 12/18	16	Do —	3rd "		87	1392						
Je 1901.	12 12/18	14	Do —	4th "		77	1078						
C6. 55/SH 5-4	9 10/21	18	Do —	5th "		67	1206						
Je. 5197-8 / 207-23-24	22 3/24	2	Do — for BPL and Sivasamudram	75	5 (87.44)	100	174 88/100						
		1	for M. Pandit	65	5	90	77 44/100						
		71					5,901 32/100	71					57 57/100
							Clerks						
50		10	Clerks.	1st Grade		67	670	171	Clerks.	30-3-60-2½-6 (47.7)		6	2 1/10
— 50 —		9	Do —	2nd "		62	558						
		15	Do —	3rd "		55	825						
		17	Do —	4th "		50	850						
		24	Do —	5th "		45	1080						
		27	Do —	6th "		40	1080						
		32	Do —	7th "		35	1120						
		8	Do —	8th "		30	240						
		10	apprentices			30	300.						
			Personal allowance to 1 Clerk (Mr. D. Subbiah)				10						
		152					6733	171					2 1/10
		255					21661 58/100	273					69 69/100.

Note.—To be prepared in duplicate and forwarded through the Comptroller in Mso follow

App.F.VI-G1.]

SUBJECT.....

.....

.....

Section GF

File No. 232-24

Serial No. 2

Diary No. of letter replied to .....

No. 4183/

General and Revenue Secretariat

( )

, the *192*

To The Comptroller

Sir,

Date of issue 4.7.25

With reference to your letter No ES. 1210 dated 31st March 1925 regarding the reorganisation of ~~your~~ office, I am directed to ~~state that the question~~ has been ordered to be ~~submitted~~ referred to the Finance and Taxation Committee As the problem has been under the consideration of Govt for over 2 years and several communications have passed between this

Signed by Dr M. Venkatasubbaiya

List of enclosures.....

Copied by .....

Examined by.....

over

office and yours - and ~~as~~
the letter under advertance
does not explain the
proposal fully it is
~~necessary~~ request you to draw up
~~comprehensive~~ a memorandum wide the important points discussed in the correspondence on the subject and in drawing
the causes which have
contributed to increase
the work in your office
and necessitated the
replacing of the present
fixed rates by incremental
rates for clerks - accountants
and Superintendents ~~Dam~~ and forward the same to Govt
in these circumstances
directed to request you
to be so good as to
draw up a clear
memorandum on the above
~~lines for reference to the~~
~~Taxation Committee~~ at a
very early date

Thanking

Yours
Faithfully

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

9-2 232-24-3

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

DIARY NO. 615

In reply please refer to No. 1 Memorandum Es. 1972 1 Annexure (A) 1 Proforma Statement

1924 1296

Letter. Currency 10 Rules 7.

I. I. No. 232-24

Comptroller's Office, Bangalore,

Dated the 5th August 1925.

To

Rajakaryaprasaktha Dewan Bahadur M.N.Krishna Rao Esq., B.A.,
Secretary to the Government of Mysore,
Financial Department.

Sir,

As desired in your letter No.Fl.83/G.F.232-24-2 dated the 4th July 1925, I have the honour to forward herewith a Memorandum explaining the need for reorganisation of this office on the basis indicated therein and furnishing complete and detailed information as to the present and proposed scales of pay and showing the financial result of the proposals.

I have the honor to be,
Sir,
Your most obedient servant,
T Satyanarayana Rao
Comptroller.

U.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

COMPTROLLER'S OFFICE RE-ORGANISATION

The Office was last re-organised in February 1918. The activities of Government have since then grown in various directions. Industrial expansion, the rapid spread and growth of ~~education~~ educational Institutions, floatation of public loans, increased mileage of Railways directly worked by the State, have all added to the work of the Audit Office. A separate Railway Audit Office has been constituted and the Industrial Audit and the Public Debt Sections organised in my Office. The normal work has also grown, as, for instance, in the case of Savings Banks and Pensions. Two separate Sections, one for Travelling Allowance and another for Education, have had to be formed out of the sanctioned establishment, for securing uniformity of procedure and efficiency of audit with regard to special classes of bills. The recent introduction of the Reforms has necessitated a redistribution of work in the Audit Sections owing to the extreme importance of classification and appropriation audit under the altered conditions, and this has contributed, along with the compilation of financial statistics required in connection with the interpellations of Members in the Representative Assembly and Legislative Council, to perceptible increase of work. The current work has at the same time been prevented from falling into arrears and the extra establishment required to cope with the heavy press has been found from the sanctioned leave and apprentice reserve. The liberalisation of the leave rules has tended to deplete this reserve still further and Government have had to be approached for permission to appoint substitute in leave vacancies of over two months in duration. The position to-day is that the reserve provided for, seven

years

years ago, has ceased to exist as such and has become merged in the working strength. There is no scope for undertaking any extra special work or improving audit methods under the present scale of Gazetted and Subordinate service.

2. First, as regards the Gazetted Staff, there is a general impression that the number of officers is larger than necessary. It is not however generally known that as a result of the comprehensive and searching scrutiny of Mr. Datta, the Special Financial Adviser, the Gazetted establishment was already reduced from 12 to 10, of whom two were ear-marked for the Railway Audit Office. The reduced strength ~~strength~~ was thus only 8 for the Comptroller's office, to which was subsequently added another Officer on account of the audit of Industrial concerns, the necessity therefor having been duly recognised in Govt. Order No.Fl.6491-504/G.F.113-17-2 dated 3rd May 1918. There are accordingly nine Officers now and this number includes the Comptroller, the Officer in charge of the State Huzur Treasury, the Assistant Comptroller for Public Works and Forest Inspections and the Assistant Comptroller for the audit of the Accounts of District Funds and Municipalities and of several Government Institutions mostly at Headquarters. Five Officers only are thus left over for the normal work of the Office and for the audit of ~~of~~ accounts of concerns worked on commercial lines and of the Iron Works and adjuncts. The distribution of work that was till recently in force among these Officers will be found detailed in Annexure "A" and it will be seen that each Officer has more than enough to do in getting through the work of the sections entrusted to his charge. It is true that there will be a partial relief to the extent of transfer of Education and Electrical Departments' audit that has since

since been arranged to be taken over by the Financial Assistants to the Heads of these Departments. But the audit relating to these two Departments hitherto formed only a part of the Sectional charges entrusted to one Gazetted Officer. In fact even after the transfer of the above work from this office, the distribution of charges among the five officers results in each Officer having to supervise the work of about 40 hands on an average. It is needless to say that for efficient and proper supervision of work, the number of officials under each Gazetted Officer ought not to be more than 25 to 30, especially in an Account Office where the responsibilities fixed on Gazetted Officers are of a definite and exacting nature, unlike those of officers of similar rank in other Departments. In a cadre of 10 Gazetted Officers, an average absence on casual compensation leave of 15 days, not to mention absences on other duty of officers holding regular charges, has to be allowed for in respect of each Officer and as no acting arrangements can obviously be made during such absences, the scale has to provide for a separate relieving Officer who could take the place of the absentees and prevent the Gazetted Officers' work from falling into arrears. Taking into account all the above circumstances the necessity for two additional Gazetted Officers need not be questioned. But in view to keep down the extra cost as low as possible to suit the present conditions of financial stringency, it is proposed to increase the cadre of Gazetted staff by only one Officer for the present, by treating the temporary additional Assistant Comptroller that has been sanctioned for the past one year as a permanent addition to the Gazetted staff.

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3. On eaxamining the distribution of work among the Gazetted Officers, it will be seen that the Deputy Comptroller, for instance, has to supervise the work of the T.A.D.B and Travelling Allowance Sections, the pre-audit bills alone relating to which aggregate over 1200 a month, the T.A.D.(A) which compiles five of the District abstracts and the T.A.D.Misc. which deals with all matters relating to Treasury work of general importance and special work such as that due to the visits of distinguished personages like the Viceroy and the Prince of Wales and which has to maintain and revise the Codes, issue correction slips and standardise forms. In addition, the above officer has got one Work Audit Section comprising the Krishnaraja Sagara Works and a few Divisions under his direct control and has also to attend to the Work Audit Miscellaneous which disposes of all general questions connected with Public Works Accounts and Audit, compiles the Public Works Abstract for the State and the annual Capital and Revenue Accounts of Buildings, Irrigation and Water Works and audits the establishment bills of Public Works Offices. The mass of routine work to be passed is so enormous that it will be admitted, it is physically impossible for any Officer to bestow even a little time and thought on broad questions of audit or on suggestions for improving the quality of the work of the Accountants and Auditors. The Deputy Comptroller's duties are in fact like those of any of the Assistant Comptrollers, but he is burdened with a large number of sections because of his higher rank. It would be needless to dilate further on this point and suffice it to say that under the present condition of the Office, he cannot do full justice to either the Public Works or the Civil side of his work, in the continuous rush of

preaudit bills, routine Memos, objection slips and books, and monthly and periodicall returns and statements and the almost nervous anxiety to keep himself up from falling into arrears.

4. The next senior Officer is in charge of the audit of the Industrial and Commercial Concerns including the Iron Works. He is also placed in additional charge of the Establishment and Records as well as the loans and Deposits Sections. In addition to these he has to conduct occasional special audits under the orders of Government. Taking the work of the administration of appointments, promotions and transfers of the Establishment alone into account, it may be pointed out that for the corresponding work connected with a stationary establishment, the Secretariat has a full time Gazetted Officer and an Assistant with a large staff, while for a larger establishment the members of which are attached to several offices of Public Works and Electrical Departments all over the State, the work has to be got through by an Officer saddled already with other heavy responsible work.

5. It is not possible to discuss the details of work of each Gazetted Officer in a Memorandum of this kind. Suffice it to mention, in passing, that there is no separate Officer for the Public Debt work of the State though Government have recognised the importance of the work and the necessity of a separate Assistant to the Comptroller for this purpose. It is only necessary to add that it has not been possible to keep the review of audit by Gazetted Officers, an important work, up-to-date inspite of their very best endeavours.

6. Having thus far considered the heavy work allotted to Gazetted Officers and the impracticability of

any relief by redistribution of charges, it is necessary to explain that the Comptroller can no longer afford to devote the same time and attention to Office details as he has been hitherto doing. The Comptroller in Mysore combines in himself the duties of the Auditor General, Controller of Currency and the Accountant General of a British Province. Notwithstanding the delegation of enhanced powers to the Railway Auditor, the administration of the Railway Audit Office has to be under his superior control and all Railway questions of general or all-India importance and all questions of the kind dealt with by the Accountant-General, Railways, in British India, have to be settled under his direction and decision. He is besides the Secretary to the Insurance Committee. His responsibilities under the Reforms are considerable and his work has been already largely augmented by the Industrial Audits and State Loan operations. Though his territorial jurisdiction is small as compared with that of an Accountant General in British India, the questions that arise and have to be solved here are more or less of as much importance and complexity as those in British India. Under the above circumstances, it is necessary to allow him greater latitude in the general supervision of the whole work of the Office by

(1) making the Deputy or one of the Deputies responsible for the administration of the Office, so as to relieve the Comptroller as far as possible of the details of Office administration

(2) placing all audit work under the general control of the Deputy or Deputies, and

(3) releasing the Deputy or Deputies as far as possible from supervision of the detailed work of individual audit sections.

In the Office of the Accountant-General of a British Province who has no Railway, or Indurance or Industrial Audit work to attend to and who was a "Provincial Auditor"

always looks up to the Auditor General for guidance and interpretation of rules and procedure, there are two Deputy Accountants-General, one supervising primarily the Civil and Treasury work and the other Public Works and Forests. The Civil Deputy Accountant-General, Madras, for instance, is in charge of two Treasury Audit Sections and the Treasury Miscellaneous Section. The other Deputy Accountant General is in charge of 3 Sections of work audit, the Work Audit Miscellaneous and the Forest Sections. All important cases of Treasury Audit Sections, Loans and Advances, Pension verification, Accountant Current correspondence are disposed of by the Deputy Accountant-General (Civil) and he reviews the objection books of the Treasury Audit Sections under Assistant Accountants-General on alternate months by turns. All important cases of Work Audit Sections including those under Assistant Accountants-General are disposed of by the Deputy Accountant General (Work Audit). It is only very important cases that are marked for disposal by the Accountant-General. The post-review by Gazetted Officers is also an important item of work conducted under the supervision of the Deputies. This review is generally carried out as far as possible by senior Officers of the Department and not entrusted to junior Officers and in no case to Probationers. It is imperative that a similar arrangement should be brought into force in Mysore and hence the necessity for the appointment of a second Deputy Comptroller.

The revision required in the scale of Gazetted staff thus amounts to the permanent addition of an Assistant Comptroller on Rs. 250-25-450 (in place of the Officer on Rs. 250 that has now been temporarily sanctioned) and the conversion of one of the appointments of Assistant Comptroller to that of a Deputy Comptroller.

6. As regards the non-gazetted and menial staff, the position is briefly explained below in regard to each class of appointment.

Superintendents:- The present sanctioned scale comprises 22 permanent and 3 temporary. Out of the former, one is employed as Chief Accountant in the Electrical Department, while one of the three temporary hands is like-wise employed outside the Comptroller's Office proper i.e., in Krishnaraja Sagara-Works. In this connection it has to be remembered that the scale of establishment exhibited in the accompanying proposition statement or in appendix B to the General Budget Estimates comprises not only the hands employed in the Comptroller's Office at Bangalore, but also the Accounts Staff working under Executive Engineers in the various public works divisions as well as a smaller number (Viz. 4) working in the Electrical Department. The other two temporary Superintendents have been sanctioned for the State Loan Section of this office and for audit of the accounts of the Iron Works, respectively.

For a proper comparison of the proposed scale with the present scale of Superintendents, the above number, viz., 25 in all will have to be reduced by three as follows:-

(i) One surrendered against the extra appointment of Assistant Comptroller on Rs.250/- that has been sanctioned temporarily.

(ii) Another (viz., the Chief Accountant of the Chief Electrical Engineer's Office) to be transferred to the cadre of the Electrical Department, as the Accounts Staff of that department may be separated from the cadre of the Comptroller's Establishment under the recently introduced system of decentralisation of audit in that department.

(iii), and a third (viz., the Superintendent that was hitherto in charge of the Education audit section in the Comptroller's Office) to be transferred to the Establishment of the Financial Branch of the Education Department, under the

recently introduced system of the decentralisation of audit in that department.

After making allowance for the above three reductions, the only revision in the scale of Superintendents that is now proposed is to convert one of the three temporary posts viz., the Superintendent of the State Loan Section to a permanent one. In fact the entire establishment sanctioned for the State Loan Section comprising one Superintendent, 11 Accountants and Clerks, 1 Attender and 1 Peon which has remained all along on a temporary basis, is now proposed to be made permanent.

7. Accountants and Clerks:- The two classes of Accountants and Clerks may conveniently be clubbed together for purposes of explaining the salient features of the revision (in the number) that is now proposed. The total number of Accountants, Cashiers and Clerks (including those actually working in the Electrical and Public Works Departments who are borne on the cadre of the Comptroller's Establishment) is 223 permanent and 63 temporary according to the present sanctioned scale. Out of this number, 7 permanent and three temporary who were hitherto working in the Education Audit Section of the Comptroller's Office are to be transferred to the Establishment of the newly constituted Financial Branch of that department. For a similar reason four permanent hands who were hitherto employed in the Comptroller's Office on the audit of the Accounts of the Electrical Department are to be transferred to the newly constituted Financial Branch of that department, together with three more hands, who are now employed as Divisional Accountants in that department and borne on the cadre of the Comptroller's Establishment and who will hereafter belong to a separate cadre of that department. After the above transfers are effected, the number of Accountants and Clerks will stand reduced to 209 permanent, and 60 temporary. The revision now proposed involves a net increase

of

less

of 6 in number as follows:-

+1 (a) One additional clerk required for the State Huzu Treasury to enable the maintenance of the Treasurer's Cas Book, which had been discontinued ever since the amalgama tion of the Bangalore District Treasury with the State Huzur Treasury in 1917. In other District Treasuries, the Cash Book is written up by the Treasurer himself, but the transactions in the State Huzur Treasury are so heavy as compared with the mofussil Treasuries, that it is not fou possible for the Huzur Treasurer to maintain his Cash Boo without the assistance of a Clerk. The Treasurer's Cash Book is very useful as affording a ready means of preven- tion and detection of possible collusion between the Accounts and Cash Branches of a Treasury.

+6 (b) Six more hands required to cope with the increas work due to the introduction of constitutional reforms:- Owing to the importance of classification and appropriati audit under the reforms, it has been found necessary to r distribute the work of TAD Sections and in lieu of audit Districts, audit by major heads has been introduced with view to ensure correct classification of charges and also to enforce proper check over budget grants of the several departments. In the redistribution, the present strength of sections is found insufficient to cope with the increa sed work. The compilation of Financial Statistics requir for anwering the interpellations of members of the Repre- sentative Assembly and the Legislative Council has also added perceptibly to the work of the office.

-1 (c) One Accountant on Rs.87/- proposed to be surrende ed out of the temporary establishment sanctioned for aud of Iron Works Accounts.

Besides increasing the total number of Accountants and Clerks by six as shown above, it is also proposed to convert 28 from temporary to permanent as detailed below

p.t.o.

Leave

Nature of work on which employed.	No. of temporary hands.
State Loan Section ...	11
Pension Section ...	2
Travelling Allowance Section	1
Savings Bank Section ...	3
Audit of Forest Division Accounts ...	2
Audit of Mysore City Improvement Trust Board Accounts	1
Audit of Mysore Special Division Accounts ...	1
Audit of Mysore University Accounts ...	1
Accounts Staff employed in Upper and Lower Channels Divisions of Krishnaraja Sagara Works ...	6

There is no likelihood of any of the above items of work ceasing or diminishing in the near future and it is therefore desirable to place the corresponding establishment on a permanent footing.

8. Shroffs, Setters, Attendors and Menials.

There are at present, 5 Shroffs in the State Huzur Treasury (1 on Rs.35/- 2 on Rs.30/- and 2 on Rs.25/-) and it is found that they are not able to cope with the increased work in the Treasury. Temporary Shroffs, paid from daily wages have had to be entertained almost continuously and it is found by experience that about 4 Shroffs would be permanently required in addition to the present strength. As a result of the appointment of temporary Shroffs, Government had to be approached recently for writing off a sum of Rs.88/- and odd due to the defects etc. in the coins shroffed by these temporary men and the recovery could not be effected as some of them had already left service by the time the defects were noticed. To overcome this practical difficulty, I would recommend for the present an addition

Rs 20-1-25

of two Shroffs on ~~20th January 1935~~ with corresponding savings under remittance charges.

The pay of the other five Shroffs, in the State Huzur Treasury, as well as of the temporary Shroff in Krishnaraja Sagara Works may be fixed at R$25-1½-40.

As regards setters for the Multigraph, there are now 3 on R$35/- each. It is proposed to fix the pay of the Senior Setter at R$30-2½-55 and that of the two junior setters at R$25-1½-40. Similar posts in the Secretariat carry uniformly a higher grade pay of R$35-3-67.

The pay of Attenders has been slightly revised without much extra cost and the number is proposed to be raised by one to provide for an Attender for the Old Records, where the work of receiving, sorting and issuing records has been so heavy that the Accountant in charge has to be given the help of an Attender and one has had actually to be employed and paid out of the lumpsum grant owing to the absence of provision in the sanctioned scale of establishment. The temporary Attender on R$20/- sanctioned for the State Loan Section is to be brought under the permanent scale.

The pay of Menials is also proposed to be revised with a small extra cost without raising the number, though the need for a larger number is very keenly felt owing to the increase in the number of sections. The posts of three peons (2 for the temporary Assistant Comptroller, and one for State Loan Section) have been proposed to be made permanent in the revised scale.

Allowances.

9. I may here briefly refer to the few allowances included in the Proposition Statement.

(i) At present there are 6 Auditors drawing conveyance allowances, viz., 3 local Auditors at Rs.10/- each and 3 Auditors of the Industrial Audit Section getting Rs.7-8-0 per mensem. I propose that a uniform allowance of Rs.10/- may be fixed for all the Auditors.

(ii) In lieu of an Accountant's appointment on Rs.87/- per mensem sanctioned for audit of Accounts of Iron Works which is proposed to be abolished, I propose that the Senior and Junior Auditors may be granted duty allowances of Rs.25/- and Rs.10/- respectively. In view of the onerous nature of their duties, the technical and complicated character of the accounts, and the fact that they have to spend about two to three weeks working under high pressure at Bhadravati, an unhealthy locality, every month, it is considered necessary to give them these small local allowances.

(iii) I also propose that a "confidential" allowance of Rs.15/- per mensem to the Superintendent, Establishment Section and Rs.10/- to the Personal Clerk of the Comptroller may be sanctioned. The Superintendent maintains the registers of "From" and "To" confidential letters, the confidential reports of the Members of the Establishment and has generally to be entrusted with work in which official matters have to be safe-guarded from publicity. The latter is a short-hand Typist and several papers which the Comptroller has to deal with personally have to pass through his hands.

Conversion of fixed pay to progressive pay.

10. The proposal to convert the existing ~~the~~ scheme of "fixed pay" appointments into one of "Progressive pay" in all the various grades of establishment will now be explained. The main consideration in recommending the change is to ensure the contentment of the subordinate service. The general body of opinion among the officials favours the system of annual increments. The pay fixed in 1918 was found inadequate two years later owing to acute economic causes and Government had to meet the rise in the cost of living by the grant of high price allowances in addition to their pay on a graduated scale and finally by a permanent enhancement, in September 1921, of

of the pay of all officials up to Rs.100/-. Though it was generally felt that the final solution had not been reached and though proposals for re-organisation were called for from almost every department, nothing further could then be attempted by way of amelioration of the prospects of the men owing to financial stringency. In a large establishment, posts on fixed pay lead to a block of promotion, at a certain stage, and appointments on time-scale have accordingly been the order of the day in British India, for the past five years. They assure to the incumbents a definite rate of emoluments after a length of service, provided they continue efficient and discharge their duties satisfactorily. One's prospects after entering a class do not with this scale depend on adventitious vacancies and one could automatically rise from a minimum to a maximum. Besides, acting arrangements from grade to grade will cease and there will be an appreciable saving of ~~of~~ work for the Establishment Section of this office. The total acting allowances now disbursed on account of leave vacancies will be considerably reduced. It may also be added that the introduction of the "Progressive pay" appointments in the Ministerial establishment of the Public Works department has emphasised the need for a similar treatment on behalf of Accountants and Accounts Clerks who are working side by side with the former in the Executive Engineers' Offices, though borne on the cadre of Comptroller's Establishment.

Conclusion

11. It will be seen from the accompanying Proposition statement that the total extra cost involved by the general revision now proposed amounts to Rs.11,634 per annum, out of which a sum of only Rs.807/- pertains to the Gazetted and subordinate supervising staff taken together. The excess occurs mainly under the Clerical service owing to the introduction of a ~~more liberal~~ slightly improved scale of pay for the Clerks and it is ~~xxxx~~ this class of low-paid officials that are so much in need of relief in these days of economic stress. As against the above extra cost of Rs.11,634, there will be savings to the extent of about Rs.4,000/-

under acting and leave allowances as a result of the substitution of "Progressive" for "Fixed" pay in the several grades of establishment so that the net extra cost will practically amount to less than Rs.7,700/- and even a portion amounting to about Rs.2,100/- relates to charges debitable to other departments and Funds, leaving only a balance of about Rs.5,600/- as the ultimate extra cost debitable to "12.General Administration, 5.Comptroller's Office". Again out of this sum of Rs.5,600/-, the savings amounting to about Rs.540/- that will be effected under "Treasury Remittance charges" owing to the reduction in the number of temporary shroffs(on daily wages) employed in the State Huzur Treasury vide. paragraph 8.above, will have to be deducted for purposes of judging the financial aspect of the revision. An extra cost of about Rs.5,000/- need not at all be grudged in the case of the Audit Department. A strong Audit Office is admittedly the back-bone of the administration and it has been truly said that "it is bad economy to reduce the forces that make for economy". Any extra cost incurred in improving the Audit Establishment will be covered many times over by recoveries effected as a result of more effective audit. For instance, the disallowances out of travelling allowance claims alone, since the formation of a separate Travelling allowance Audit Section, amount to more than Rs.16,000/- per annum. I may finally add that the Office really needs to be reorganised on much more liberal lines than those now proposed by me and it is only in view of present financial stringency that I have had to content myself with asking for the indispensable minimum that is urgently required for preventing the break-down of the Office under the growing stress of work.

T. Satyanarayanan
Comptroller.

Legis

A

6. Assistant Comptroller.	W.A.D.III.	Mysore, Chitaldrug, Kolar & Shimoga Divisions, Water Supply Division, Accounts of the Inspector General of Police & Chief Commandant.
	G.A.D.	Post and Preaudit Bills of all Gazetted Officers, Civil List, History of Services, Incometax returns Revenue Survey Accounts.
	S.B. & S.P.F.	Savings Banks & State Provident Fund Ledgers & Accounts.
7. Assistant Comptroller, Inspections.		Inspection of Public Works and Electrical & Krishnaraja Sagara Divisions and Forest Divisions in the State.
8. Assistant Comptroller. Education.		All Education Bills in the State and Bills relating to Scholarships Grants-in-aid and Village School Fund.
	T.A.D.(C)	Audit and compilation of the accounts of Bangalore, Hassan & Tumkur Districts.
	W.A.D. II.	Audit of ~~Cauvery Power Scheme Offic~~ Chief Engineer's Accounts - do - Mysore Power & Lighting " Bangalore - do - & Chief Operator ~~s Office,~~ Bangalore, Tumkur, and Mysore Special Divisions

7/8

? Satyanarayana
for Comptroller.

ANNEXURE. A

Present distribution of work among Gazetted Officers.

Designation of officer.	Sections of which in charge.	Brief particulars of charge.
1. Deputy Comptroller.	T.A.D.(A).	Audit & Compilation of accounts of Mysore, Kolar, Shimoga, Kadur and Chitaldrug.
	" (B)	Headquarters Audit (Preaudit), Audit of Bills on Provincial Scale (Police Excise Registration, Medical and Co-operative Department) Forest & Muzrai & Exchange Accounts.
	" Misc.	Issue of Correction Slips to Mysore Account Codes, Maintenance and Verification of Broadsheets, disposal of Treasury Inspection Reports, collection of figures for Appropriation Report, Finance and Revenue Accounts and dealing with General question relating to Treasury Accounts and special work such as Charges connected with Viceregal Visit etc,.
	W.A.D. I.	Krishnaraja Sagara Divisions, Kadur Division, Mysore City Improvement, Bhadra Range etc.
	" Mis.	Audit of Establishment Bills of Public Works Offices, Compilation of the monthly P.W.Provincial Abstract, Capital & Revenue Accounts of Buildings, Water Works etc, Verification of Public Works Deposits Inter-Divisional Transfers & General questions of P.W. Audit and Accounts.
	T.A.	Travelling Allowance Bills of all Gazetted and Non-Gazetted staff of all Departments.
2. Special Accounts Officer.	I.A.D.	Deals with the audit of the accounts of Iron Works, Sandal Oil Factory, Industrial concerns (State owned and State-aided) Silk Filature, Chamarajendra Technical Institute Workshop and compiles accounts connected therewith.
	M.A.D.	Bills, Loans and Deposits & 6½% State Loan Advance Account.
	Establishment.	Establishment, Cash, furniture, Stationery & Forms, Pay Section.
	Records.	Typing and Despatching Section, inward and outward Tappals.
	Multigraph & Library.	
3. Assistant Comptroller	S.H.Treasury.	State Huzur Treasury and Ex-Officio Stamp Superintendent.
4. Assistant Comptroller.	Public Debt Section.	Public Debt, Trust Interest, Personal Estate Accounts.
	Book Section.	Budget & Resource, Detailed Books, Bank Accounts. Messrs. Coutts & Co's account, Finance & Revenue Accounts, Review of Balances & Appropriation Report.
5. Assistant Comptroller.	L.A.D.	Local Audit of the accounts of District & Local Funds, Outside Audit, Civil Courts Audit.

App. F.VI G1.] B650

SUBJECT

Diary No. of letter replied to

General and Revenue Secretariat
( )
, the 192

Date of issue 27.10.25

Signed by M. C. E. R.

List of enclosures

Copied by

Examined by

Section G.F.
File No. 282-24
Serial No. 4.

No. H 2297/4

To

The comptroller

Sir,

With reference to correspondence ending with your letter No. E.S. 172 dated 5th Augt 1925 regarding the reorganisation of your office I am directed to request you to be so good as to state how the cost of the Accounts department in the Mysore State compares with that of the Govt of India and those of the provincial Govts in British Indian provinces, and what the proportionate cost is compared with the revenues in Mysore.

I am further to request you

over

to submit a comparative statement of the Revenues and Expenditure of Mysore for the last 3 decades 1905, 1915 & 1925 showing how the present cost compares in percentage with the previous years.

Thanking you.

26.10.25

Yours sincerely

19524

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 592 ES 24-2

Bangalore, dated 7th November *1925.*

From

T. SATYARAJ CHETTY, Esq., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
BANGALORE.

DIARY NO. 1 X 1
1924-1925
G.F.
File No. 232-24
Serial No. 5

GENL. & REV. SECTT.
Br. 7C
9 NOV. 1925
C. D. SECTION.

Rajakaryaprasaktha
Dewan Bahadur M.N.Krishna Rao Esq., B.A.,
Secretary to the Government of Mysore,
Financial Department, Bangalore.

Sir,

As desired in your letter No.Fl.2297/G.F.232-24-4 dated 27th October 1925, I have the honour to forward herewith two statements, one showing the cost of the Accounts Department in Mysore as compared with that in British Indian Provinces and the other showing the variations in the percentage of cost of the Accounts Department in relation to the total Revenues and Expenditure of Mysore during the past two decades.

I have the honor to be,

Sir,

Your most obedient servant,

T. Satyaraj Chetty

Comptroller.

CV

Statement showing the cost of the Accounts Department in Mysore as compared with that in British Indian Provinces.

Sl. No.	Province	Total Expenditure	Cost of Audit	Percentage of Audit charges to Total Expenditure.	Remarks.
		In thousands of rupees			
1.	Madras	13,90,92	5,68	.40	Figures taken from pages 10 and 11 of the Finance and Revenue Accounts of the Government of India for 1923-1924.
2.	Bombay	20,40,85	7,77	.38	
3.	Bengal	10,36,44	6,61	.63	
4.	United Provinces	13,49,94	6,10	.45	
5.	Punjab	7,78,43	4,88	.62	
6.	Burma	10,21,38	6,60	.64	
7.	Bihar & Orissa	4,71,04	3,64	.77	
8.	Central Provinces & Berar	5,22,63	2,44	.46	
9.	Assam	2,13,77	2,12	.99	
10.	Mysore	4,09,05 (a)	2,64 (b)	.64	(a) As per Budget for 1925-1926 (b) As per re-organisation proposals.

[The incidence of audit charges will naturally be heavier in smaller Provinces.]

Bangalore,
7th November 1925.

For Comptroller.

STATEMENT showing the variations in the percentage of cost of the Accounts Department in relation to the Total Revenue and Expenditure of Mysore during the past two decades:-

(Figures are entered in thousands of rupees)

Serial No.	Particulars.	1904-05.	1914-15.	1924-25.	Remarks.
1.	Total Revenue	1,94,77	2,50,09	3,42,59	
2.	Total Expenditure audited.	2,63,94	3,35,51	4,28,37	
3.	Total Revenue and Expenditure	4,58,71	5,85,60	7,70,96	
4.	Cost of the Comptroller's Office.	1,19	1,63	2,43	
5.	Percentage of cost (No.4) to total Expenditure audited (No.2)	.45	.48	.56	
6.	Percentage of cost (No.4) to total Revenue and audited Expenditure (No.3).	.26	.28	.31	

Bangalore,

7th November 1925.

For Comptroller.

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Forwarded with compliments to the Chief Secy in continuation of my D.O. letter of even date on file of Comptr's office -
26.11.25

D. O. No. F. S. 668

OFFICE OF THE COMPTROLLER IN MYSORE.

Bangalore, dated 26th November 1925

Dy 24 - 25

232-24

My dear sir,

I had occasion to see the file dealing with the proposals for the reorganisation of this office when it was sent yesterday for calculation of the extra cost after making the modifications suggested therein. I regret to note that the small increases I had proposed for the menials aggregating only Rs 19/- a month have not been recommended by you, and in view of the present hard times, and the joint representations frequently made to me by this poor class of Government servants I request you may kindly allow my proposal on their behalf to stand. The reduction in the cost effected by the modifications suggested by you Viz Rs 4,680/- will not be materially affected by retaining the small enhanced provision for menials at the rates recommended by me, and I trust Government will kindly accept my recommendation.

Yours Sincerely,

T. Satyanarayana

To

Rajakaryaprasakta Dewan Bahadur
M. N. Krishna Rao, Esq., B.A.,
Financial Secretary to the Government of Mysore,
Bangalore.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

Present Distribution of Work among Gazetted Officers

Name and Designation of Officer.	Sections of which in charge.	Strength Superintendent.	Strength Acctts & Clerks.	Brief particulars of charge.
Deputy Comptroller	TAD (B)	1	15	Audit & compilation of accounts of Kolar & Chitaldrug Districts. Audit of bills relating to the following Major heads 27.Agriculture 29.Co-operative Societies 31.Army. Muzrai, Exchange Accounts and Accountant-General's accounts.
	TAD Misc.	0	2	Issue of Correction Slips to Mysore Account Code. Maintenance & Verification of Broad Sheets, Disposal of Treasury Inspection Reports, Collection of figures for Appropriation Report, Finance and Revenue Account, and dealing with general questions relating to Treasury accounts and Special Work such as charges relating to Vicregal Visits etc.
	WAD I	1	9	Krishnaraja Sagara Divisions, Kadur Division, Mysore City Improvement & Bhadra Range.
	WAD Misc.	1	14	Audit of Establishment Bills of P.W. Officers, Compilation of the monthly P.W. and Provincial Abstract, Capital and Revenue Accounts of Buildings, Water Works etc, Verification of P.W. Deposits, Inter-Divisional Transfers and General questions relating to P.W. Audit & Accounts. Forest Section.
	Code Compilation.	1	0	Compiliation of Volume I M.A.C. with Appendicies & Forms etc.
~~S'dr R.Srirangarajan~~	I.A.D.	3	7	Deals with the audit of the accounts of Iron Works Sandal Oil Factory, Industrial Concerns (State owned and Stated Aided) Silk Filature, Chamarajendra Technical Institute Work-

7 - 47

Designation of Officer.	Sections of which in charge.	Strength Superintendent.	Strength Acctts & Clerks.	Brief particulars of charge.
		7	47	Workshop and compiles accounts connected therewith also the bills and accounts of the Industries & Commerce Department including Industrial Schools and District Workshops, and those connected with special activities such as Empire Exhibition, Coal Prospects
	Establishment.	0	8	Establishment including state of work, Returns & Administration Report, Stationery & Forms and Pay Section.
	Records	0	13	Typing & Despatching Section. Inward & Outward Tappals.
	Multigraph and Library	0	4	Includes 3 Setters
	Code Compilation.	1	—	Compilation of P.W. Account Code.
3. ~~Mr.H.A.Singrachar~~ Mr Lobo Gampath by Mr Al Kuchinad	Education	1	10	Education Bills in the State and Bills relating to Scholarship, Grant-in-aid & Village School Fund
Mr Devarajan ←	Pension	1	10	Verification of Pension case & Audit of Bills relating to Pension Payment
Mr Ln Kuchinad	WAD II (C-Civ)	1	8	Audit of Cauvery Power Scheme Offices - do M.P.L. do B.P.& L. do Chief Operator's Office Bangalore, Tumkur & Mysore Special Divisions
	TAD (C)	1	9	Compilation of accounts of S.H.Treasury, Bangalore Tumkur, & Hassan Districts & Audit of bills relating to Land Revenue of all Districts.
4. ~~Mr.K.R.Krishnaswami Iyengar~~ Mr M Devarajan	TAD (A)	2	14	Audit & Compilation of accounts of Mysore, Kadur & Shimoga Districts and the audit of Bills relating to the following major heads
		14	123	

Designation of Officer.	Sections of which in charge.	Strength Superintendent.	Strength Acctts & Clerks	Brief particulars of charge.
		14	123	
				3. Excise 3A Income Tax 4 Stamps 5. Registration 7. Mines 12. General Administration. 14. Scientific & Misc Departments. 16. Stationery & Printing 18. Courts of Law 19. Jails 20. Police 21. Medical 22. Sanitation.
	M.A.D.	1	15	Bills, Loans & Deposits and 6½% State Loan Accts.
	Travelling Allowance	1	7	Travelling allowance Bills of Gazetted and Non-Gazetted Staff of all Departments
5.Mr.M.Vaaraj Urs (on leave) Mr.K.Subramanyam Actg.	WAD III	1	9	Mysore, Chitaldrug, Kolar & Shimoga Divisions Water Supply Division, and Accounts of I.G. of Police & Chief Commandant
	G.A.D.	1	5	Post and Preaudit Bills of all Gazetted Officers, Civil List, History of Services, Income Tax Returns, & Revenue Survey Accounts.
	Savings Bank & Permanent Fund.	0	11	Savings & Provident Fund Ledgers and Accounts
6.Mr.B.S.Raghavendra Rao	Public Debt Section	1	14	Public Debt, Trust Interest & Personal Estate Accounts.
	Book Section	1	13	Budget & Resource, Detail Books Bank Accounts Messrs. Coutts & Co., Accounts, Finance and Revenue Accounts, Review of Balances and Appropriation Report.
7.Mr.G.S. Natesa Iyer	L.A.D.	1	21	Accounts relating to Stores Purchase Committee Local Audit of accounts of District & Local Fund Accounts, Outside Audit, Civil Court Audit & Treasury Inspections.
		21	48	

		21	48	
8.~~Mr. Tholasinga Mudaliar~~ *S. N. Subramanyam*	Inspections	1	0	Inspection of P.W., Electrical and Krishnarajasagar Divisions and Forest Divisions in the State.
9.Mr. T. Hanumantha Rao	S.H.Trasury			State Huzur Treasury and Ex.Officio Stamp Superintendent.
	Accounts Br	0	15	
	Cash Br	0	7	
		22.	40	

6/5/25

G.F. 232-24

D. No. 1338 C.S. Dt. 3/11/24

Dear Mr. Satyaraja Chetty,

With reference to the proposals for the re-organisation of your office now pending before Government, I shall be much obliged if you can kindly send up as early as possible a detailed note showing revised calculations in the light of the discussions before the Council and a note giving other information the Dewan wanted.

Yours sincerely,

3/11/24

G.R.S. III—31

Routine Notes.

[To be used only for notes, requisitions, etc.]

G.F. 232-24

D.O.No. 697 ES

End 2

[illegible]

Office of the Comptroller in Mysore,
Bangalore, 7th December 1925.

Dear Sir,

With reference to your D.O.No.C.B.1338 dated the 3rd instant, regarding further information required in connection with the Re-organisation proposals of my office, I enclose herewith two statements showing (1) the increase in cost due to adoption of the formula prescribed in Article 78 of Mysore Service Regulations for calculating the average cost of progressive appointments instead of the average cost actually adopted in the proposition statement and (2) the temporary appointments proposed to be made permanent.

Yours sincerely,

Comptroller.

23

P. G. D'Souza Esq., B.A., B.L.,
Chief Secretary to the Government of Mysore,
B a n g a l o r e.

CV

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form

STATEMENT showing the increase in cost due to adoption of the formula prescribed in Article 78 of the Mysore Service Regulations for calculating the average cost of progressive appointments instead of the average cost actually adopted in the Proposition Statement.

Appointment on progressive pay.	No. proposed		Average cost as actually adopted in the proposition statement.	Average calculated per Article of M.S.R.	Difference in cost increase + Decrease -		Remarks.
	Permanent.	Temporary.			Permanent.	Temporary.	
			Rs	Rs	Rs	Rs	
Superintendents							
I Grade (170-10-250)	9	-	210	226	+ 144		
II ,, (120-8-160)	11	2	140	150	+ 110	+ 20	
Accountants (65-5-100)	71	6	82	90½	+ 574	+ 48	
Accounts Clerks (30-3-60-2½-65)	173	22	48	47½	- 86	- 11	Vide Note on page 27 of M.S.R.
Shroffs:							
I Grade (25-1½-40)	5	1	36	35	- 5	-1	
II Grade (20-1-25)	2	--	22½	23½	+ 2		
Setters I Grade - (30-2½-55)	1	-	48	46⅔	- 1		
" II Grade - (25-1½-40)	2	-	36	35	- 2		

Total increase per mensem ...	736 x 12	56 x 12
Total increase per year ...	,832	672
Total		9,504
Deduct share of increase debitable to other Deps. & Funds.		1,751
Net increase pertaining to Comptroller's O ...		7,753

~~The~~ Net increase ...

Deduct-savings that may occur in case a second Deputy Comptroller is not to be sanctioned being the difference between the pay of Deputy Comptroller and that of the Assistant Comptroller.

x 44

709 only

Balance.

x

Average cost of Deputy Comptroller ... Rs. 714 x
do. Assistant Comptroller ... ,, 377 x

Difference. ,, 337 per mem
x 12

4,044 per ann.

Bangalore, 7th December 1925.

J. Satyanarayana Rao
Comptroller.

Statement showing the temporary appointments that are proposed to be made permanent.

Items.	Temporary appointments	Authority sanctioning temporary appointments	Reasons for making the appointments permanent.
I.	State Loan and Public Debt		These 14 hands were sanctioned from time to time for work in connection with the Public Debt. This establishment was sanctioned as a temporary measure pending the transfer of the wor to the Mysore Bank. As there is no probability of the work being transferred from this office, the establishment is proposed to be made permanent.
	1 Supdt. on Rs.125/- 1 Accountant " 97/- 1 " 87 2 " 67 2 " 55 1 Attender on 20 1 Peon 11	Government Order No. Fl.200/GF.13-19-114 dated 10th July 1920	
	1 Cashier on 70 1 Clerk on 60 1 Despatcher 25 1 Clerk 55 1 do 40 --- 14 Hands ---	FL.5499/GF.6-21-366 dated 1-6-1922. FL.2395/GF.7-23-160 dated 5-11-24.	
II	Savings Bank Audit		On account of increase of work in the Savings Bank Section these 3 hands were sanctioned temporarily pending reorganisation and they are not proposed to be made permanent.
	1 Clerk on 45 1 " 40 1 " 35	Fl.3042/GF.10-24-54 dated 6-12-24	
III	Audit of Forest Accounts		Sanctioned as a temporary measure to cope with the work as the Reform of accounts in the Forest Deptt. was not effected as propos by Mr.Datta.
	1 Accountant 87 1 " 67	FL.7064/GF.10-23-113 dated 28-6-21.	
IV	Audit of City Improvement and Special Divisions		As no provision was made in the last reorganisation for audit of accounts of these Divisions, additional hands were sanctioned temporarily which are now proposed to be made permanent.
	1 Accountant 77 1 " 67	FL.354/GF.10-20-121 dated 23-7-21.	
V	University Audit		As the appointment of an auditor for auditing the accounts of the University was sanctioned as a temporary measure and as the work is to continue it is proposed to make the appointment permanent.
	1 Accountant 100	G.O.No.E.30-1/Edn. 144-12 dated 25-9-23.	

22

	22		
VI	Travelling Allowance 1 clerk on Rs.55	FL.4310/GF.10-24 dated 28-1-25.	Sanctioned as a temporary measure on account increase of work in the respective Sections and proposed to be made permanent.
VII	Pension 1 Accountant 77 1 Clerk on 55	FL.4285/GF.10-24-74 dated 26-1-25	
VII	Upper and Lower Channels Division 2 Accountants 4 Clerks	G.O.No.PW.373-426/ E.1974-2027 dated 9-9-1922	These two Divisions which were included in the scale of K.R.S. establishment have been permanent. Hence the Accountants and Accounts Clerks attached to the Divisions are proposed to be made permanent.
VIII	1 Assistant Comptroller	FL.754/GF.7-23-150 dated 1-8-24	An appointment of additional Assistant Comptroller on Rs.250/- in lieu of a Superintendent on Rs.250/- was sanctioned as a temporary measure pending reorganisation and it is proposed to be made permanent.
IX.	2 Peons for work under temporary Asstt: Comptroller	FL.2764/GF.10-24-40 dated 22-11-24	Two peons were sanctioned for the work under the temporary additional Asstt: Comptroller. As the appointment of the Officer is proposed to be made permanent, the peons posts are also to be dealt with similarly.

Total — 34

Comptroller.

D.O. 145-2/C.P.
10-12-1926

Dear Mr. Satyaraja Chetty,

I am sending herewith a note about the revision of your office on the lines suggested in Council:-

1. The appointment of an additional Deputy Comptroller is not necessary.

2. The Asst.Comptroller will have to be kept on on a temporary basis on Rs.250.

3. The grades of Superintendents to be revised as follows:-

Superintendents 1st grade:-

160-10-250 - 7 permanent + 1 tempy

Superintendents - 2nd grade:-

120-6-150 -10 permanent + 1 tempy

As regards clerks and accountants the pay to be fixed as follows:-

Clerks -- 30-3-60

Accountants -- 65-5-100

As regards temporary staff it should be maintained on a temporary basis as far as possible, specially the staff employed in connection with Forest, T.A., City Improvement and Special Divisions and Pensions. No extra permanent hands can be sanctioned.

If you kindly send a modified proposition statement showing the extra cost by Saturday next I shall be able to have the necessary draft ready for consideration at the next meeting of the Council.

Yours sincerely,

B

G.R.S. III—31

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

G.O. 232-24.

OFFICE OF THE COMPTROLLER IN MYSORE,

D. O. No. E.S. 720 cont 3

Bangalore, dated 14th December 1925.

Strictly Confidential

Dear Sir,

As desired in your D.O.No. 1452/C.B. dated the 10th instant, I herein enclose a revised proposition statement prepared on the lines indicated therein subject to the following remarks:-

1. There is slight alteration in the number shown in your D.O. under Superintendents. I believe what is meant is the reduction in the number of first grade Superintendents by one and a corresponding increase in the number of the second grade Superintendents. The proposition statement has been prepared accordingly.

2. As regards Clerks, I have retained the scale 30-3-60-2½-65 instead of 30-3-60 as proposed in your D.O., as the average cost is less in the case of the former and besides this large body of subordinate officials will be hard hit by limiting the maximum to Rs. 60.

3. I have kept the scale of pay of the Deputy Comptroller as it is at present i.e. 600-40-800 in view of the fact that a second Deputy Comptroller is not to be

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form

Statement Showing the extra Cost arrived at in the Proposition Statement dated 14-12-1925 by Calculation of the average Cost as per rule in Mysore Service Regulations ~~on the basis Contained~~ according to in D.O. no C.B. 1452 dated 10-12-25 from the Chief Secretary, as Compared with previous Proposition Statements

Particulars	Rs.	As.	P.	Rs.	As.	P.	
Excess Cost as Worked out in the Statement Submitted for Consideration in the Council held on the 10th Dec. 1925				17294	-	-	17,294
As per proposition Statement Submitted with this Office letter no ES. 172 dated 5-8-1925	9541	-	-				
As per ~~the~~ Statement of extra Cost Submitted with this Office letter no ES. 697 dated 8-12-1925	7753	-	-				7753
Reduction as per Chief Secretary's D.O. no 1452 CB. dt 10th Dec 1925 :— (vide Statement attached)							
Gazetted Officers	1244	-	-				
Superintendents	2604	-	-				
Increase due to inclusion of fraction in average cost of the accountants grade (that has been formerly omitted)	-77	-	-				
	~~3671~~ 3771	-	-				
2. Deduct Share of decrease to be transfered to other Departments due to the reduction in amount debitable to them	100	-	-				
	3671	-	-				
Add difference under "present Scale" due to Calculation of average cost according to the Rules in Mysore Service Regulations	X 3834	-	-	7505	-	-	
Net extra Cost according to present proposition Statement				9789	-	-	
Deduct savings in Cost of acting arrangements in leave vacancies due to Substitution of the time Scale of pay for the existing fixed pay Scale				4000	-	-	
Net Increase as Shown in the Proposition Statement dated 14-12-1925				5789	-	-	

T. Ashwathanarayana Chetty
Comptroller

Name of Post	Cost as per proposition Statement submitted with this office letter no ES172 Dt 8-8-1925	Additions due to Calculation of cost according to Rules in Mb. S.R. Part to Chief Secretary's letter no: ES 697 Dt 2-12-1925	Total	Cost according to present Statement prepared in accordance with Chief Secretary's no 11,52/CB Dt 10-12-25	Difference
Gazetted Officers	5247	-	5247	$5143\frac{1}{3}$	$-103\frac{2}{3}$
Superintendents	3760	+274	4034	3817	-217
Accountants	6380	+622	7002	$7008\frac{5}{12}$	$+6\frac{5}{12}$
Clerks	9611	-97	9514	9513	-1
Allowances	120	-	120	120	-
Shroffs	268	-4	264	265	+1
Setters	120	-3	117	117	-
Attenders	360	-	360	360	-
Gollars	52	-	52	52	-
Menials	727	-	727	727	-
Total	26645 x12 319740	792 x12 9504	27437 x12 329244	$27122\frac{9}{12}$ x12 325473	$314\frac{1}{4}$ x12 ~~3768~~ 3771
Deduct Charges debitable to other Heads	49752	1751	51503	51403	100
Net	269988	7753	277741	274070	3671

Bangalore
= 14-12-1925

I Satyanarayana Rao
Comptroller

Finance and Accounts Form 11

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter II of the Financial Code)

Finl. 200]

STATEMENT OF PROPOSITION FOR REVISION

Name of Office to which the Proposition relates.

Government orders sanctioning present Establishment		Nature of Charge												
		Present Scale						Proposed Scale						
				Pay						Pay				
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	Remarks
							Abstract							
		10	Gazetted officers				5,727	10	Gazetted officers				5,	
		22	Superintendents				3,492½	22	Superintendents				3,	
		87	Accountants				7,203	77	Accountants				7,	
		192	clerks				8,145	198	"				7,	
			Allowances				52½		Allowances					
		6	Shroffs				187	8	Shroffs					
		3	Sellers				105	3	Sellers					
		16	Attenders				323	17	Attenders					
		4	Gollars				52	4	Gollars					
		59	Menials				708	59	menials					
		389					25,995	398						
							or 3,11,940 per annum.							
		Deductions on account of charges debitable to other heads:—												
		Mysore				1,344		Mysore				1,651		
		Krishnarajsagara				8,362		Krishnarajsagara				10,196		
		Civil Works & Irrigation Works				34,449		Civil Works & Irrigation Works				35,774		
		Survey Division				1,584		Survey Division				1,981		
		University				1,200		University				1,081		
		Municipal Funds				720	47,659	Municipal Funds				720		
							Rs 2,64,281						Rs 22	

Note.—To be prepared in duplicate and forwarded through the Comptroller in Mysore and

Finance and Accounts Form 11

Finl. 200]

Vide Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter II of the Financi

STATEMENT OF PROPOSITION FOR RE

Name of Office to which the Proposition re

Government orders sanctioning present Establishment		Nature of Charge.										
		Present Scale					Proposed Scale					
				Pay						Pay		
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost
							Gazetted Officers					
		1	Comptroller	1000	100	1200	1173⅓	1	Comptroller	1000	100	1200	1
		1	Deputy Comptroller	600	40	800	733⅓	1	Deputy Comptroller	600	40	800	
		1	Special Account Officer			700	700	7	Assistant Comptrollers	250	25 (37½)	450	2,63
		1	Assistant Comptroller (Senior Assistant Commissioner's grade)	500	50	600	587						
		5	Assistant Comptrollers	250	25 (37½)	450	1883⅓						
			Duty allowances of two Civil Service Assistant Comptrollers at Rs 75 each				150		Duty allowance of two Civil Service Assistant Comptrollers at Rs 75 each & one at Rs 50 - 1/				
			Duty allowance of two civil Service and two non-civil Service Assistant Comptrollers at Rs 50 each				200		Duty allowance of two Civil Service and two non civil Service Assistant Comptrollers at Rs 50 each (Local Fund Audit and public works, Inspn officers)				100
			Conveyance allowance of the officer in charge of Industrial and Commercial Audit at Rs 50				50		Conveyance allowance of the officer in charge of Industrial and Commercial Audit at Rs 50				
									Duty allowance of the officers in Charge of State Lotteries Treasury Sub Treasuries also ex officio Superintendent of Stamps				
		9					5,417 5,478	9					4,89
			Temporary						Temporary				
		1	Temporary Assistant Comptroller on Rs 250 against a corresponding reduction under first grade of Supdts on Rs 250				250	1	Temporary Assistant Comptroller				25
		10					5,727 5,728	10					143

Note.—To be prepared in duplicate and forwarded through the Comptroller in Mysore and should b

Finance and Accounts Form 11

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter II of the Finan

Finl. 200]

STATEMENT OF PROPOSITION FOR RE

Name of Office to which the Proposition

Government orders sanctioning present Establishment		Nature of Charge											
		Present Scale						Proposed Scale					
				Pay						Pay			
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost
							Superintendents						
		3	Superintendent I grade			250	750	8	Superintendent I grade.	160	10 (22½)	250	17
		3	II "			200	600						
		3	III "			175	525	12	-do- II grade	120	6 (14 2½)	150	1 7
		4	IV "			150	600						
		6	V "			125	750						
		2	VI "			100	200						
		1		100	20	200	175						
		22					3 600	20					3,4
				Temporary						Temporary			
		1	Superintendent	120	6	150	142½	2	Superintendent	120	6 (14 2½)	150	28
		2				125	250		Local Allowance				5
			Local allowance				50						
		3					442½	2					3
		25					4,042½	22					38
			Deduct										
		1	Superintendent Confirmed to a Temporary Assistant Comptroller				250						
		1	Superintendent to be transferred to the Cadre of the Electrical Department on account of decentralisation of audit pertaining to that Department. 100-20-200				175						
		1	-do- Education Department				125						
		3					550						
		22					3,492½	22					38

Note.—To be prepared in duplicate and forwarded through the Comptroller in Mysore [illegible] out

Finance and Accounts Form 11

Finl. 200]

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter II of the F

STATEMENT OF PROPOSITION FOR

Name of Office to which the Proposition

Government orders sanctioning present Establishment		Nature of Charge											
		Present Scale						Proposed Scale					
				Pay						Pay			
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost
							Accountants						
		11	Accountants I grade			100	1100	71	Accountants	65	5 (90 1/12)	100	6
		9	II "			97	873						
		16	III "			87	1392						
		14	IV "			77	1078						
		18	V "			67	1206						
		2		75	5 (93 3/4)	100	187 1/2						
		1		65	5 (83 3/4)	90	83 3/4						
		71					5920 1/4	71					6,395 11/12
			Temporary.						Temporary.				
		1	Accountant			100	100	6	Accountants	65	5 (90 1/12)	100	540 1/2
		2		70	5 (92)	100	184		Local Allowance for 4 of them				72
		2				97	194						
		5				87	435						
		3				77	231						
		2				70	140						
		7				67	469						
		1				60	60						
			Local Allowance				62						
		23					1875 6						612 1/2
		94					7,795 1/4 77						7,008

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(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter II of the Financial

Finl. 200]

STATEMENT OF PROPOSITION FOR REVI

Name of Office to which the Proposition relate

Government orders sanctioning present Establishment		Nature of Charge										
		Present Scale						Proposed Scale				
				Pay			Average Cost			Pay			Average Cost
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum		No.	Designation	Minimum	Rate of Increase	Maximum	
		94					7,795 1/4	77					7008 5/12
			Deduct.										
			The following to be transferred to the Cadre of the Electrical Department on account of decentralisation of audit pertaining to that Department.										
		2	Accountants	75	5	100	187 1/2						
		1		65	5	90	83 3/4						
		1				87	87						
			-do- of Education Department.										
		1	Accountant (Temporary)			87	87						
		1	"			77	77						
		1				70	70						
		7					592 1/4						
		87					7203 77						7,008 5/12
							Clerks						
		10	Clerks I grade			67	670	166	Clerks.	30-3-60-2 1/2-65 (47 1/2)			7,885
		9	II "			62	558						
		15	III "			55	825						
		17	IV "			50	850						
		24	V "			45	1,080						
		27	VI "			40	1,080						
		32	VII "			35	1,120						
		8	VIII "			30	240						
		10	apprentices			30	300						
		152					6,723	166					7,885

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Finance and Accounts Form 11

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23. Part I, Chapter II of the Finan

Finl. 200]

STATEMENT OF PROPOSITION FOR R

Name of Office to which the Proposition

Government orders sanctioning present Establishment		Nature of Charge											
		Present Scale						Proposed Scale					
No.	Date	No.	Designation	Pay Minimum	Pay Rate of Increase	Pay Maximum	Average Cost	No.	Designation	Pay Minimum	Pay Rate of Increase	Pay Maximum	Average Cost
		152					6,723	166					7,88
			Temporary						Temporary.				
		5	Clerks.	30	5/2 (5)	65		29	clerks	30-3-60-2½-65 (47½)			1,37
		3	"			60	180	2				60	12
		7				55	385	1					3
		2				50	100		Local allowance for 9 of them				8
		6				45	270						
		4				40	160						
		3				35	105						
		9				30	270						
		1				25	25						
			Local allowance				87						
			Allowance to a clerk for maintaining accounts relating to the Stores purchase committee				15		Allowance to a clerk for maintaining accounts relating to the Stores purchase committee.				1
		40					1,852	32					16
		192					8,572	198					9.5
			Deduct.										
			The following to be transferred to the Audit Department on account of decentralisation of audit pertaining to that Department										
		1	clerk.			45	45						
		2	"			40	80						
			-do- Education Department										
		3	clerks			50	150						
		1	"			45	45						
		2	"			40	80						
		1	"			30	30						
		10					430						
		182					8,145	198					9,5

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(*Vide* Art. 57, C. A. C., Vol. II and Rule 23, Part I, Chapter II of the Financ

STATEMENT OF PROPOSITION FOR RE

Name of Office to which the Proposition re

Government orders sanctioning present Establishment		Nature of Charge											
		Present Scale						Proposed Scale					
				Pay						Pay			
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost
							Allowances						
			Conveyance allowance to 3 Commercial Auditors @ Rs 7-8-0 each per mensem				22½		Conveyance allowance to 3 commercial Auditors and 3 'out side Auditors' @ Rs 10/- per mensem				60
			Allowances to 3 "out side Auditors" @ Rs 10 per mensem				30		Duty allowance to Commercial Auditor Iron Works				25
									-do- Assistant Auditor				10
									Duty allowance to the Superintendent in charge of Establishment				15
									-do- to the Comptroller's personal clerk				10
							52½						120
							Shroffs						
		1	Shroff- I grade			35	35	5	Shroffs	25	1½	40	175
		2	" II "			30	60	2	"	20	1	25	40
		2	" III "			25	50						
		5					145	7					215
			Temporary						Temporary				
		1	Shroff	25	1½	40	35	1	Shroff	25	1½	40	35
			Local Allowance				7		Local Allowance				
		1					42	1					45
		6					187-8-0						200

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Finance and Accounts Form 11

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter II of the F

[Finl. 200]

STATEMENT OF PROPOSITION FOR

Name of Office to which the Propositi

Government orders sanctioning present Establishment		Nature of Charge									
		Present Scale					Proposed Scale				
				Pay					Pay		
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maximum
							Sellers (Multigraph Section)					
		3	Sellers			35	105	1	Senior Seller	30	2½	55
								2	Seller	25	1½	40
		3					105	3				
							Attenders					
		2	Attenders	I grade		23	46	2	Attenders	I grade		25
		4	-do-	II "		21	84	5	"	II "		22
		6	"	III "		19	114	10	"	III "		20
		1	Binder			20	20					
			(Multigraph)									
		1	Machine Minder			20	20					
		1	Attender			19	19					
		15					303	17				
				Temporary								
		1	Attender			29	29					
		16					323	17				
							Medical Establishment					
							Gollars					
		1	Head gollar			15	15	1	Headgollar			15
		1	Gollars			13	13	1	Gollar			13
		2	-do-			12	24	2	Gollars			12
		4					52	4				

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Finance and Accounts Form 11

Finl. 200]

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter II of

STATEMENT OF PROPOSITION

Name of Office to which the Prop

Government orders sanctioning present Establishment		Nature of Charge										
		Present Scale						Proposed Scale				
				Pay			Average Cost			Pay		
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum		No.	Designation	Minimum	Rate of Increase	Maximum
									Menials			
		1	Jamadar personal Allowance			18	18 3	1	Jamadar			
		2	Duffadars personal Allowance			16	32 2	2	Duffadars			
		10	peons I grade personal Allowance			13	130 3	2	peons I grade			
		9	peons II grade			12	108	4	-do- II grade			
		27	-do- III "			11	297	5	-do- III "			
		1	Watchman			11	11	14	-do- IV "			
		3	Sweepers			11	33	24	-do- V "			
		1	cleaner for Multigraph Section			11	11	1	Watchman			
			Cycle Allowances to 2 peons @ Rs 2 each				4	3	Sweepers			
								1	cleaner for Multigraph Section			
									cycle Allowances to 2 peons @ Rs 2 each			
		54					653					
			Temporary					57				
		5	peons			11	55		Temporary			
								2	peons			
		59					708	59				

Note.—To be prepared in duplicate and forwarded through the Comptroller in Mysc

Encls. two.

2284
24 V 25

Respectfully submitted to the Financial Secretary to the Government of Mysore, Bangalore, through the Comptroller in Mysore, as ordered by the Dewan Sahib in the enclosed Petition.

2392-24

Bangalore,
14th December 25

H N Narasimhaiah
B. Sankara Rathna
L Srinivasa
P R Ramaswamy
A. V. Venkatasubbaiah
R D Subbarao

Forwarded
I Aathyanarayanaiah
Com. Mysore
14 December 25

Comptroller's Office,
Bangalore, 12th December 1925.

Dear Sir,

The Accountants and Clerks of the Comptroller's Office desire to wait upon the Dewan Sahib on Monday the 14th -- Instant in connection with the revision of Establishment of that Office which is now under the consideration of -- Government. They have selected about half a dozen men among themselves as their spokesmen and in case the Dewan Saheb does not wish to be intruded upon by a large number only such selected men at least may be graciously granted an interview. As the matter in question is understood to be taken up for consideration by Government on Thursday the 17th instant, they are anxious to see the Dewan Saheb on Monday to represent their grievances before the question is finally decided by Government. They most respectfully request you, Sir, under the circumstances, to help them by kindly arranging with the Dewan Saheb for an interview on Monday the 14th instant. One of them will wait at your office at 12 noon on Monday to know the hour at which the Dewan Saheb will be pleased to grant the interview.

The Comptroller has kindly permitted them to wait upon the Dewan Saheb.

On behalf of the Accountants and Clerks of the Comptroller's Office, we beg to be excused for the trouble given and permitted to remain,

Dear Sir,
Your most obedient servants,
Srinivasa
B. Sankaranarayana
Accountant.
A.D. Varadachari
P.R. Ramaswamy
Clerks
Comptroller's Office.

To
G. Sundar Rao, Esq., B.A.,
Private Secretary to the Dewan
of Mysore, Bangalore.

To

Rajamantra Dhurina
Sir Albion Rajkumar Bannerji, Kt., M.A., I.C.S., C.I.E.

Dewan of Mysore.

Honoured Sir,

The Accountants and Accounts Clerks of the Comptroller's Office beg leave to approach you through the undersigned representatives, having been kindly permitted by the - - - Comptroller, with this humble representation and to pray -- that you will be graciously pleased to consider it - - - favorably.

They belong to a service the conditions of work in which are very arduous and responsible, whether they work as Accountants in Public Works Divisional Offices or as Auditors in the Central Office of Accounts. The work is of a technical character and the Accountants are required to pass very stiff departmental examinations. Their - - scale of pay and prospects, however, are not only not -- encouraging but incommensurate with their responsibilities which are daily increasing.

The scales of pay of the services were fixed as early as 1918 when pre-war conditions ruled. They have not undergone any change since then. As you are aware, Sir, Government were pleased to grant high price allowances during the years 1920 and 1921 in view of the abnormal economic conditions. While these have not materially improved, the old scale of pay except for the small - - addition of Rs.5/- or Rs.7/- has remained. Having no time scale, and with a number of young men in higher -- grades where vacancies are comparatively fewer than in --

the lower grades and where officials are not infrequently imported direct as probationers, the officials of the -- lower grades have been in a state of stagnation. These peculiar disabilities were represented to the Comptroller over three years ago whereupon he was pleased to propose revision of scale, a feature of which was the re-introduction of the time scale which had obtained before the re-organisation of 1918. This revision, be it added, is certainly no improvement on the old scale nor is it in any way to be preferred to the existing scale, inasmuch as it lowers the ~~minimum and~~ maximum pay of the clerical grade ~~by Rs.5 and 7~~/- and the minimum pay of the Accountants grade by Rs.7/-, - the additional allowances of Rs.5 and 7/- made part of the pay - being thus once more taken away, while the abnormal economic conditions aforesaid continue to prevail.

Although the rate of increment and grades proposed fell very much short of their expectations, the officials had fondly hoped that even if these were sanctioned their position would be better than what it was. They could have all drawn two or three increments by now, if the revision had been sanctioned timely. But to their great misfortune the proposals have not been sanctioned for one reason or other,

Sir, with your gracious support, the scale of the General and Revenue Secretariat which was only proposed for revision two or three months ago has already been -- sanctioned and the lot of the brother officials of that office has been improved. As set out in the 1st para, the duties of the Accountants are very onerous and equally responsible if not more, as those of the Secretariat and

entitle the officials to pray for an immediate revision of their pay and prospects on similar if not better lines.

Having regard to the time that has elapsed since they prayed the Comptroller for a revision and to the fact that the proposals have not yet been sanctioned, the officials begged the Comptroller to recommend revised grades on the same lines as those recently sanctioned for the Secretariat. On financial grounds, he said he was unable to comply with their request and they therefore ventured to obtain his leave to approach you and lay before you their hard - - conditions of service. Sir, impartial administrator that you are, and one who has always expressed the greatest sympathy for the poor subordinate services, the officials have ventured to encroach upon your kindness and pray that without allowing financial considerations to bias their cause, you may be pleased to permit the Comptroller to send up revised scales of pay for the Comptroller's Office in respect of the clerical and accountants' grades on the same if not better lines as those forthe Secretariat, lend your support to the same and get it - long overdue as it has been - sanctioned at an early date and thus earn the everlasting gratitude of your ,

Humble and most obedient servants,

Bangalore,
14th December 1925

H Narasimhaiah
B. Sankaranarayana
[illegible]
A.V. Varadachariar
P.R. Ramasamy
M.S. Subbarao

G. F 232-24-6

Proceedings of the Government of H.H. the Maharaja of Mysore.

-:o:-

71 39557
Dated 18.1.26

Read:-

Correspondence ending with letter No. Es.172 dated 5th August 1925 from the Comptroller regarding the Reorganisation of his office.

Order No:

Dated, Bangalore, 1925

1) In March 1923, the Comptroller represented the need for a revision of the scale of establishment of his office and submitted proposals therefor. The reorganisation recommended by him involved an extra cost of Rs.12,000 per annum. Government were not in favour of permitting this large additional expenditure and the Comptroller was accordingly required to modify his proposals and effect as large a reduction in extra cost as possible. The question was, until recently, under correspondence with him and his final proposals involving a net additional cost of about Rs.5,000 per annum were received with his letter No.Es.172 dated 5th August 1925 and they were placed before the Finance and Taxation Committee on the 6th October 1925.

2) It is reported that the system of fixed rates of pay provided for Superintendents, Accountants and Clerks in the reorganisation of 1918 has not worked

satisfactorily and its replacement by incremental scales of pay is urged in the interests of efficient work. The conversion of posts on fixed pay into those on progressive pay is the chief measure of reorganisation proposed. The number of new hands asked for is six under Clerks and two under Shroffs.

Government consider that there is need for revising the rates of pay of Superintendents, Accountants and Clerks on the lines suggested by the Comptroller, and they accordingly, are pleased to pass the following orders on the several recommendations submitted by the Comptroller:-

Gazetted Staff:- The appointment of an additional Assistant Comptroller sanctioned as a temporary measure in G.O.No.Fl.1754/G.F.7-23-150 dated the 1st August 1924 in lieu of a Superintendent on Rs.250 will be continued and the strength of Assistant Comptrollers will consist of 8 officers of whom one will be temporary on a fixed pay of Rs.250 p.m

The appointment of a Deputy Comptroller in lieu of an Assistant Comptroller is not considered necessary.

Superintendents:- Two grades of Superintendents, namely, Rs.160-10-250 and Rs.120-6-150 in lieu of the present six grades on fixed rates of pay are suggested and they are sanctioned. The number of Superintendents will be fixed at 22 of whom 20 will be permanent and 2

in the grade of Rs.120-6-150 temporary, one for the Krishnarajasagara Works and the other for the Iron Works.

Accountants:- One uniform incremental rate of pay Rs.65-5-100 is proposed for Accountants in lieu of the existing seven grades on fixed rates of pay varying from Rs.67 to Rs.100 and it is approved. The number of Accountants will be fixed at 77 of whom 71 will be permanent and 6 temporary, 3 fo the Krishnarajasagara Works, one for the Bhadra Range, one for the New Surve Division and one for the Mysore Special Division.

Clerks:- The progressive scale of pay of Rs.30-3-60-2½-65 in place of the existing eight grades on fixed rates of pay varying from Rs.30 to Rs.6 is sanctioned. The number of Clerks will be fixed at 19[illegible] of whom 152 will be permanent and 40 temporary.

Allowances:- The conveyance allowance to the Commercial and Outside Auditors will be fixed at Rs.7-8-0 each and not at Rs.10-0-0 as recommended by the Comptroller. The duty allowances recommended by the Comptroller cannot be sanctioned.

Shroffs:- The increase of the number of Shroffs from 5 to 7 and the grant of the progressive pay of - - Rs.25-1½-40 to 5 of them and of - - Rs.20-1-25 to the remaining 2, are approved. The employment of temporary

Shroffs should be discontinued and the saving of Rs.540 in remittance charges secured.

Multigraph Setters:- There are now 3 setters on Rs.35 each. The proposal is to allow the Senior Setter Rs.30-2½-55 and the other two - - Rs.25-1½-40 each and it is approved.

Attenders and Menials:- The rates of pay now allowed to Attenders and Menials follow the general scale prescribed for all headquarter offices except the General and Revenue Secretariat and Government do not see any need for raising them as proposed. The number of Attenders will be fixed at 17 against 16 in the present scale, the additional appointment for the Old Records being on Rs.19 and that of menials at 59, of whom 57 will be permanent and 2 temporary for Assistant Commissioners under training.

A copy of the proposition statement as sanctioned is appended. The Comptroller is requested to report the extra cost per month involved by the above arrangements. Action will be taken in due course for the provision of funds for giving effect to the additions and alterations approved.

Not put up

Which may be given effect to from 1st January 1926

Financial Secy. to Govt.

23/12/25

To

The Comptroller to Government.
Copy to C.B.

Psk.

G.R.S. VI G 34]

SUBJECT.....

.....

.....

Diary No. of letter replied to..... .....

Section C&P

File No. 232-24

Serial No. 8.

General and Revenue Secretariat

Proceedings of the Government of His Highness the Maharaja of Mysore

( )

the 192 .

Date of issue.... 28.1.26

Signed by.....

Read—letter No 2C 3955 C.F.232-24 dated 18th January 1926 sanctioning the revision of the pay of the Comptroller's office

2) letter No E.S. 847 dated 23rd Jan 1926 from the Comptroller reporting that it will take time before fixing initial pay in the cases of several officials according to the revised Scale, and requesting(1) permission to draw the pay of the office Establishment according to the old scale till the final allocation

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

~~Order Thereon~~ No

is approved + (2) that the final allocation be fixed
order. after orders are passed re- the reorganisation
~~Approved.~~ HL 4246/ of the Financial Branches of the Chief +
E&S dept.

~~T. Coupland~~

The Comptroller's proposal to admit the paying officials on pers old scale pending allocation in the new scale is approved. The allocation should be expedited, and this need not wait till the reorganisation of the Financial Branches of the Chief + E&S dept. are sound.

HL Secy 27.1.26

List of enclosures.

Copied by

Examined by

WD 1883—GPB—1,000,00—21-12-21